

To,
The Manager-Dept. of Corporate Services
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001

Date: 17th October, 2022

Scrip Code: 531278

SUB: OUTCOME OF BOARD MEETING

REF: REGULATION 33(3) OF THE SEBI (LODR) REGULATIONS, 2015

Dear Sir / Madam,

The Board Meeting of the Company was held on 17th October, 2022. The Board of Directors at the Board Meeting of the Company have approved and taken on record the Un-Audited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2022.

Please find enclosed herewith the following:

- 1. Un-Audited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2022.
- 2. Limited Review Report for the quarter and half year ended 30th September, 2022.
- 3. Statement of Assets and Liabilities as on 30th September, 2022.
- 4. Cash Flow Statement as on 30th September, 2022

The information and papers are being filed pursuant to Regulation 33(3) of the SEBI (LODR) Regulations, 2015.

The Meeting of the Board of Directors commenced at 04.00 p.m. and concluded at <u>\$\phi_{\phi_00}\$</u> p.m.

Please take the aforesaid on your records and acknowledge the receipt.

Thanking You, Yours Faithfully,

FOR ELIXIR CAPITAL LIMITED

RADHIKA MEHTA WHOLE-TIME DIRECTOR – CFO

		(All Rs. In lakhs except EPS)				Standalone				
		PARTICULARS	3 months	3 months	3 months	6 months	6 months	Year		
		PARTICULARS	ended	ended	ended	ended	ended	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		
-			UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED		
1		Income	25.82	11.84	20.17	37.66	45.81	=0.10		
	a	Income from Operations	74.68		74.68	74.68	74.68	70.19		
	b	Other Operating Income	2.67	2.25	1.65	4.92	1.65	74.68		
	С	Other Income						6.64		
		Total Income	103.16	14.09	96.49	117.25	122.13	151.50		
2		Expenses								
	a	Employee Benefits Expenses	0.51	0.51	0.51	1.02	0.69	1.71		
	b	Depreciation & Amortisation	0.10	0.09	0.09	0.19	0.19	0.38		
	С	Communication & Exchange Connectivity Expenses	0.02	0.02	0.02	0.04	0.03	0.07		
	d	Legal & Professional Fees	0.82	0.17	0.26	0.99	0.43	1.59		
	е	Stock Exchange Charges and SEBI Fees	1.12	0.89	1.12	2.01	2.01	3.78		
	f	Repairs & Maintenance	-	-	-	-	-	-		
	g	Other Expenses	0.89	1.35	0.42	2.24	0.84	3.32		
	h	Finance Costs	(0.00)	(0.00)	-	-	0.12	0.12		
		Total Expenses	3.45	3.03	2.43	6.48	4.30	10.96		
3		Profit / (Loss) before exceptional and extraordinary items and tax (1-2)	99.71	11.06	94.07	110.77	117.83	140.54		
4		Exceptional items	-	-	-		-	-		_
5		Profit / (Loss) before tax (3+4)	99.71	11.06	94.07	110.77	117.83	140.54		_
6		Tax expense	33.71	11.00	34.07	110.77	117.03	140.54		_
0	а	Current	(6.84)	(2.78)	(5.40)	(9.62)	(8.64)	(15.10)		_
	b	Prior Years Tax Adjustment	0.00	(0.02)	(0.32)	(0.02)	(0.32)	(0.32)		_
	C	Deferred	(0.01)	0.11	0.01	0.10	0.13	0.05		
	·	Total Tax Expenses	(6.85)	(2.69)	(5.71)	(9.54)	(8.84)	(15.37)		
7		Net Profit / (Loss) after tax (5-6)	92.86	8.37	88.35	101.23	108.99	125.17		
8		Extraordinary Item	92.00	0.37	00.35	101.23	100.33	125.17	+	
9		Net Profit / (Loss) for the period (11+12) after tax	92.86	8.37	88.35	101.23	108.99	125.17	-	
10		Other Comprehensive Income	92.86	8.37	88.35	101.23	108.99	125.17	-	
10		Items that will not be classified to profit or loss	_	-	_	_		_	-	
		Items that will not be classified to profit or loss	-	-	-	-	-		-	
		Total Comprehensive Income	92.86	8.37	88.35	101.23	108.99	125.17	 	
		rotal comprehensive income	92.86	8.37	88.35	101.23	108.99	125.17	 	
11		Paid-up Equity Share Capital (Face Value Rs. 10.00)	580.32	580.32	580.32	580.32	580.32	580.32		
12		Earnings Per Share (EPS), Not annualised								
	а	Basic	1.60	0.14	1.52	1.74	1.88	2.16		
	b	Diluted	1.60	0.14	1.52	1.74	1.88	2.16		
								· · · · · · · · · · · · · · · · · · ·		

Stat	tement of Assets and Liabilities - Standalone		Unaudit	
			As at	
			30-Sep-	-22 31-Mar-
	SETS			
	n-Current Assets			
	Property, Plant and Equipment		1	13.38
	Capital work-in-progress			-
c) Ir	nvestment Property			-
	Goodwill			-
	Other Intangible assets			0.87
f) In	ntangible assets under development			-
g) B	Biological assets other than bearer plants			-
h) F	inancial Assets			
i)	Investments		1,68	38.45 1,66
ii) Trade receivables			-
li ii	ii) Loans			-
	v) Others Financial Assets			_
	eferred tax assets (net)			-
	ther non-current assets			-
,, 0				
Total	al Non-Current Assets		1 70	02.71 1,70
	rent Assets		1,70	
				0.07
	nventories			0.27
	Financial Assets			
	Investments			-
) Trade receivables			-
	ii) Cash and cash equivalents			9.76
	v) Bank balances other than (iii) above			4.26
) Loans		5	52.15
	ri) Others			-
c) C	Current tax Assets (Net)			(1.60)
d) C	Other current assets			5.08
Tota	al Current Assets		11	19.92
Tota	al Assets		1.82	22.62 1,75
			- 1,1	
B EQI	UITY AND LIABILITIES			
	UITY			
	Equity Share Capital			80.32 58
				33.78 1,20
D) C	Other Equity		1,23	3.78 1,20
			100	110
lota	al Equity		1,81	4.10 1,78
	BILITIES			
	n-current Liabilities			
	inancial Liabilities			-
	Borrowings			-
) Trade payables			-
ii	i) Others Financial Liabilities -			-
	Deferred Tax Liability			3.00
Tota	al Non-current Liabilities			3.00
	rent Liabilities			
	inancial Liabilities			_
	Borrowings			-
	i) Trade payables			0.06
	ii) Others Financial Liabilities			5.46
	Other current liabilities			0.00
	Provisions			-
				
	Current Tax Liabilities (Net)			-
Tota	al current Liabilities			5.53
	111111111			0.50
Tota	al Liabilities			8.53
				-
	al Equity and Liabilities	1	1.92	22.62 1,79

_	Casi	Flow Statement for the period ended 30th June,2022(St	andaione)								
									Year ended	Year ended	
									30-Sep-22	31-Mar-22	
П									Audited	Audited	
		A. Cash Flow From Operating Activities									
		Net Profit before Tax as per Profit and Loss Statement							110.77	140.54	
		Adjusted for:									
		Depreciation & Amortisation							0.19	0.38	
7		Dividend and Interest Income							(77.78)	(79.21)	
		Gain on sale of Non Current Investments							(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(.0.2.)	
+		Operating Profit before Working Capital Changes							33.18	61.71	
+		Adjusted for:							-	-	
\dashv		(Increase)/Decrease in Trade and Other Receivables							(4.89)	(34.46)	
+		(Increase)/Decrease in Trade and Other Receivables							(0.27)	(34.40)	
+		(Increase)/Decrease in Trade and Other Payables								1.30	
+		Net Cash generated from Working Capital changes							(0.61)		
+									(5.77)	(33.16)	
4		Cash generated from Operating Activities							27.41	28.55	
_		Direct Taxes Refunds/(Net of Payments)							(3.57)	(14.54)	
4		Net Cash Flow from Operating Activities - (A)							23.84	14.01	
									-	-	
		B. Cash Flow from Investing Activities							-	-	
		Dividend and Interest Income							77.78	79.21	
П		Gain on sale of Non Current Investments							-	-	
П		Sale (Purchase) of Non Current Investments							-	-	
		Short term Borrowings taken (repaid)							-	(0.00)	
T		Net Cash Flow from Investing Activities - (B)							77.78	79.21	
		• , ,							-	-	
7		C. Cash Flow from Financing Activities							-	-	
7		Dividend Paid							(72.54)	(72.54)	
+		Tax on Dividend							- (12.0-1)	(, 2,0-1)	
+		Proceeds from (Repayment of) Short term Borrowings							-		
+		Net Cash Flow from Financing Activities - (C)							(72.54)	(72.54)	
+		Net Cash Flow Holli Financing Activities - (C)							(12.54)	(12.54)	
+		Net Increase in Cash and Cash Equivalents (A+B+C)							29.08	20.67	
+		Opening Balance of Cash and Cash Equivalents							30.67	10.00	
+											
4		Closing Balance of Cash and Cash Equivalents							59.76	30.67	
_											
\perp		INVESTORS COMPLAINTS	Quarter								
		(in Numbers)	ended								
			30-Sep-22								
_											
		Pending at the beginning of the quarter	0								
╝		Received during the quarter	1								
7		Disposed off during the quarter	1								
		Pending at the end of the quarter	0								
es	:										
Ť	а	The above is an extract of the detailed format of the final	ancial results fo	r the Quarter end	led on 30th Sente	mber, 2022 filed w	ith the Stock Fxc	hanges under Re	gulation 33 of the	e SEBI (Listing an	nd Other
	-	Disclosures Requirements) Regulations, 2015. The full									
		www.elixircapital.in			ianolai riocano ai	0 414114510 011 1110	Otook Exchange		maiaioom ana o	u.o oopuy o	
+	b	The above results were reviewed by the Audit Committee	oo and thoroafto	r annroyed and t	aken on record b	the Board of Dire	ctore at their me	aing hald on 18th	October 2022 T	he Statutory Aud	itors of the
		Company have carried out limited review of the above \$									
		Company have carried out limited review of the above s	stanuaione Fina	incial Results pur	Suarit to Regulati	on 33 of the SEBI	Listing Obligation	nia a Disclosure i	requirements) R	eguiations, 2015.	
\dashv	_	Dravious vestle figures have been regretared and an a	t whorever	200001							
\dashv	C	Previous year's figures have been regrouped and recas				. !4!!- * *					
-	d	All activities of the company and its subsidiary are rela								4- 4 00 0C 0000	
	е	The figures for the quarter ended 30-09-2022 are balance	ing figure between	een unaudited re	suits for haif year	enaing 30-09-202	z and published i	ınaudited result f	or the quarter en	aea 30-06-2022.	
+	f	Quartarly requite are not indicative of full									
	ſ	Quarterly results are not indicative of full year's perform	папсе.								

		(40.0 1.11) (500)				0	14-4-4			
		(All Rs. In lakhs except EPS)	2 41	0 41	0 41	Consol		V	1	
		PARTICULARS	3 months	3 months	3 months	6 months	6 months	Year ended		
			ended	ended	ended	ended	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		Income								
	а	Income from Operations	758.92	(373.11)	708.57	385.81	1,243.10	2,234.82		
	b	Other Operating Income	21.47	19.96	25.08	41.43	32.75	81.78		
	С	Other Income	5.17	28.11	13.44	33.28	23.25	139.32		
		Total Income	785.56	(325.04)	747.09	460.52	1,299.10	2,455.92		
2		Expenses								
	а	Employee Benefits Expenses	99.80	89.33	132.40	189.13	208.80	360.12		
	b	Depreciation & Amortisation	7.80	7.42	9.28	15.22	17.37	36.53		
	С	Communication & Exchange Connectivity Expenses	13.03	13.59	12.78	26.62	24.64	51.84		
	d	Legal & Professional Fees	6.34	2.40	2.38	8.74	3.84	11.00		
	е	Travelling Expenses	10.50	5.55	2.39	16.05	2.56	15.39		
	f	Stock Exchange Charges and SEBI Fees	2.51	3.02	-	5.53	-	6.90		
	g	Repairs & Maintenance	2.36	2.17	30.75	4.53	30.75	58.81		
	h	Other Expenses	18.12	18.58	(10.99)	36.70	18.16	48.42		
	i	Finance Costs	28.49	21.70	46.08	50.19	97.11	166.43		
		Total Expenses	188.96	163.77	225.06	352.72	403.21	755.44		
3		Profit / (Loss) before exceptional and extraordinary	596.59	(488.82)	522.03	107.79	895.89	1.700.49		
		items and tax (1-2)	590.59	(400.02)	522.03	107.79	095.09	1,700.49		
4		Exceptional items	-	-		-	-	-		
5		Profit / (Loss) before tax (3+4)	596.59	(488.82)	522.03	107.79	895.89	1,700.49		
6		Tax expense								
	а	Current	(36.06)	(2.79)	(116.44)	(38.85)	(277.42)	(401.86)		
	b	Prior Years Tax Adjustment	0.00	(3.79)	(0.26)	(3.79)	(0.25)	(0.25)		
	С	Deferred	(0.01)	0.11	0.01	0.10	0.13	0.05		
		Total Tax Expenses	(36.06)	(6.46)	(116.69)	(42.53)	(277.55)	(402.06)		
7		Net Profit / (Loss) after tax (5-6)	560.53	(495.27)	405.34	65.26	618.34	1,298.43		
8		Extraordinary Item								
9		Net Profit / (Loss) for the period (11+12) before adjustment for Minority Interest	560.53	(495.27)	405.34	65.26	618.34	1,298.43		
10		Add / (Less) : Share of (Profit)/Loss Transferred to Minority Interest	1,121.06	0.13	(101.28)	(10.06)	(151.29)	(338.79)		
11		Net Profit / (Loss) after taxes, minority interest for the period (13+14)	1,681.60	(495.14)	304.06	55.20	467.05	959.63		
12		Other Comprehensive Income								
		Items that will not be classified to profit or loss	-					-		
		Items that will be classified to profit or loss	-	-			-	-		
		Total Comprehensive Income	1,681.60	(495.14)	304.06	55.20	467.05	959.63		
13		Paid-up Equity Share Capital (Face Value Rs. 10.00)	580.32	580.32	580.32	580.32	580.32	580.32		
14		Earnings Per Share (EPS), Not annualised	-	-		-	-			
	а	Basic	28.98	(8.53)	5.24	0.95	8.05	16.54		
	b	Diluted	28.98	(8.53)	5.24	0.95	8.05	16.54		

Statement	of Assets and Liabilities - Consolidated		Audited	Audited
			As at	As at
			30-Sep-22	31-Mar-2
ASSETS			00 00p 12	01 mai 2
Non-Curr	rent Assets			
a) Proper	ty, Plant and Equipment		211.49	221
b) Capital	I work-in-progress		-	
	ment Property		-	
	vill on Consolidation		141.79	141
	ntangible assets		4.44	5
	ble assets under development		-	
	ical assets other than bearer plants		-	
	cial Assets		-	
	stments		-	
	le receivables		-	
iii) Loai			-	
	ers Financial Assets		1,187.90	98
	d Deposits with bank		-	
	d tax assets (net)		-	
J) Otner n	on-current assets		-	
7-4-1 1	Current Accets		4 545 00	4 ^-
i otai Non	n-Current Assets		1,545.62	1,35
0	14-			
Current A			0.054.05	
a) Invento			3,851.87	4,06
	cial Assets		4 004 70	4.40
	stments		1,094.73 472.83	1,19
	le receivables		897.07	3 1,58
	th and cash equivalents			1,58
	k balances other than (iii) above		4.26 33.20	
v) Loai				1
vi) Othe			-	
	t tax Assets (Net)		24.89	
	current assets		6,378.85	6,90
I otal Cur	Tent Assets		6,378.85	6,90
T-4-1 A	-4-		7.004.47	0.00
Total Ass	sets		7,924.47	8,26
EQUITY A	AND LIABILITIES			
EQUITY	AND LIABILITIES			
EQUITY				
	Share Capital		580.32	58
b) Other E			3,100.08	3,14
b) Other E	Equity		3,100.06	3,14
Total Equ	site.		3,680.40	3,72
TOTAL EQU	iity		3,660.40	3,12
Minority	Internet		4 552 07	1,54
Minority I	interest		1,552.07	1,54
LIABILITI	EC			
	ent Liabilities		_	
	ent Clabilities		-	
	rowings		_	
	de payables			
	ers Financial Liabilities		-	
	ed tax liabilities (net)		3.00	
	n-current Liabilities		3.00	
I OLAI NON	I-CUITEIN LIADIIILIES		3.00	
Current L	inhilities			
	ial Liabilities		 	
	rowings		917.00	1,7
			575.14	1,7
	de payables ers Financial Liabilities		1,194.78	6
	current liabilities			
c) Provisi			1.42	
	nt Tax Liabilities (Net)		0.69	
	rent Liabilities (Net)		2.689.03	2.9
I OLAI CUIT	Tent Flannings		2,009.03	2,9
Total ! :-!	hilition		2 602 02	2.0
Total Liab	niidea		2,692.03	2,99
			7.004.50	
l lotal Equ	uity and Liabilities		7,924.50	8,20

	solidated Cash Flow Statement for the quarter ended 301	5pto , 202	_			-		Year ended	Year ended	
								30-Sep-22	31-Mar-22	
								Audited	Audited	
	A. Cash Flow From Operating Activities							rtuuntuu	riddiiod	
	Net Profit / (Loss) before Tax and Exceptional Item as									
	per Profit and Loss Statement							107.79	1,700.49	
	Adjusted for:								-	
	Depreciation & Amortisation							15.22	36.53	
	Interest & Finance Charges paid							50.19	166.43	
	Dividend and Interest Income							(51.92)	(89.87)	
	(Profit) Loss on Sale of Investments							(7.43)	93.82	
	Operating Profit / (Loss) before Working Capital Chang	es						113.86	1,907.39	
	, , , , , , , , , , , , , , , , , , ,							-	-	
	Adjusted for:							-	-	
	Trade and Other Receivables							(672.89)	(246.55)	
	Stock in Trade							210.58	(557.55)	
	Trade and Other Payables							600.03	(277.80)	
	Net Cash generated from Working Capital changes							137.71	(1,081.90)	
	Cash Flow from Operating Activities							251.57	825.49	
	Direct Taxes paid							(97.05)	(367.32)	
	Net Cash Flow from Operating Activities - (A)							154.52	458.17	
								-	-	
	B. Cash Flow from Investing Activities							-	-	
	Dividend and Interest Income							51.92	89.87	
	(Purchase) / Sales of Fixed Assets (Net)							(4.23)	(12.49)	
	(Purchase) / Sale of Investments (Net)							105.82	(35.91)	
	Net Cash Flow from Investing Activities - (B)							153.50	41.47	
								-	-	
	C. Cash Flow from Financing Activities							-	-	
	Long term Borrowings rereceived (repaid)							-	(3.18)	
	Short Term Borrowings received (repaid)							(851.18)	27.23	
	Interest & Finance Charges paid							(50.19)	(166.43)	
	Dividend Paid							(98.78)	(98.78)	
	Dividend Distribution Tax paid							-	-	
	Net Cash Flow from Financing Activities - (C)							(1,000.15)	(241.16)	
								_	_	
	Net Increase in Cash and Cash Equivalents (A+B+C)							(692.13)	258.47	
	Opening Balance of Cash and Cash Equivalents							1,589.20	1,330.73	
a	Opening Balance of Cash and Cash Equivalents Closing Balance of Cash and Cash Equivalents The above is an extract of the detailed format of the fin Disclosures Requirements) Regulations, 2015. The full							1,589.20 897.07 gulation 33 of the	1,330.73 1,589.20 e SEBI (Listing an	
	Opening Balance of Cash and Cash Equivalents Closing Balance of Cash and Cash Equivalents The above is an extract of the detailed format of the fin	format of the abo	approved and ta	ken on record by	available on the	Stock Exchange v	rebsite www.bse	1,589.20 897.07 gulation 33 of the india.com and o October 2022. T	1,330.73 1,589.20 e SEBI (Listing ar n the company's he Statutory Audi	website
b	Opening Balance of Cash and Cash Equivalents Closing Balance of Cash and Cash Equivalents The above is an extract of the detailed format of the fin Disclosures Requirements) Regulations, 2015. The full www.elixir.capital.in The above results were reviewed by the Audit Committ Company have carried out limited review of the above:	format of the abo see and thereafter Standalone Finan	ove Quarterly Fina approved and tal cial Results purs	ken on record by	available on the	Stock Exchange v	rebsite www.bse	1,589.20 897.07 gulation 33 of the india.com and o October 2022. T	1,330.73 1,589.20 e SEBI (Listing ar n the company's he Statutory Audi	website
a b	Opening Balance of Cash and Cash Equivalents Closing Balance of Cash and Cash Equivalents The above is an extract of the detailed format of the fin Disclosures Requirements) Regulations, 2015. The full www.elixircapital.in The above results were reviewed by the Audit Committ Company have carried out limited review of the above: Previous year's figures have been regrouped and recast	ee and thereafter Standalone Finan st wherever neces	ove Quarterly Final approved and tal cial Results pursessary.	ncial Results are ken on record by uant to Regulatio	available on the s the Board of Dire n 33 of the SEBI (Stock Exchange v ctors at their mee Listing Obligation	rebsite www.bse	1,589.20 897.07 gulation 33 of the india.com and o October 2022. T	1,330.73 1,589.20 e SEBI (Listing ar n the company's he Statutory Audi	website
b c d	Opening Balance of Cash and Cash Equivalents Closing Balance of Cash and Cash Equivalents The above is an extract of the detailed format of the fin Disclosures Requirements) Regulations, 2015. The full www.elixircapital.in The above results were reviewed by the Audit Committ Company have carried out limited review of the above so Previous year's figures have been regrouped and recas All activities of the company and its subsidiary are rela The figures for the quarter ended 30-09-2022 are balance	ee and thereafter Standalone Finan st wherever neces ting to Capital Ma cing figure betwee	approved and tal cial Results purs ssary.	ken on record by uant to Regulatio	available on the the Board of Dire n 33 of the SEBI (Stock Exchange w	rebsite www.bse ing held on 17th s & Disclosure F	1,589.20 897.07 gulation 33 of th india.com and o October 2022. T Requirements) R	1,330.73 1,589.20 e SEBI (Listing ar n the company's he Statutory Audi egulations, 2015.	website
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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

The Board of Directors

ELIXIR CAPITAL LIMITED

We have reviewed the accompanying Statement of unaudited standalone financial results of ELIXIR CAPITAL LIMITED ("the Company") for the quarter ended September, 2022 and year to date results for the period from April 1, 2022 to September 30, 2022 ("the Statement"). The Statement has been prepared by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations") as amended, ("the Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 " Interim Financial Reporting" (Ind AS-34), prescribed under 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. Our responsibility is to issue a report on these financial Statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 applicable accounting standards 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 JMT & Associates **Chartered Accountants** FRN No. 104167W

Digitally signed by Sanjay Sanjay pichholia Date: 2022.10.17 pichholia

SANJAY PICHHOLIA

Partner

Membership No. 122651

UDIN No:- 22122651AZZJTQ4115

16:59:46 +05'30'

Place: - Mumbai

Date :- October 17, 2022



304/305, A-Wing, Winsway Complex, Old Police Lane, Opp. Andheri Rly. Stn., Andheri (East), Mumbai - 400 069. • Tel.: 91 - 22 - 2684 8347 / 2682 2238 Telefax: 2682 2238 • Website: www.jmta.co.in • E-mail: contact@jmta.co.in

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

The Board of Directors ELIXIR CAPITAL LIMITED

- 1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **ELIXIR CAPITAL LIMITED** ("the Parent") and its subsidiaries(collectively referred to as "the Group"), and its share of the **net profit** / (**loss**) after tax of its subsidiaries for the quarter ended September 30, 2022 and consolidated year-to-date results for the period from April 1, 2022 to September 30, 2022 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under 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. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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.



304/305, A-Wing, Winsway Complex, Old Police Lane, Opp. Andheri Rly. Stn., Andheri (East), Mumbai - 400 069. • Tel.: 91 - 22 - 2684 8347 / 2682 2238 Telefax: 2682 2238 • Website: www.jmta.co.in • E-mail: contact@jmta.co.in

- **4.** The Statement includes the results of the following entities:
 - a) Elixir Equities Private Limited .(Direct subsidiary company)
 - b) Dipan Mehta Commodities Private Limited. (Step-down-subsidiary)
 - c) Elixir Wealth Management Private Limited. (Step-down-subsidiary)
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. We did not review the interim financial results of its subsidiary (which included the financial information of two step-down subsidiaries) included in the Statement, whose interim financial results reflect total revenues of INR 758.43 lakhs and INR 420.66 lakhs, total net profit after tax of INR 542.35 lakhs and INR 38.71 lakhs and total comprehensive income of INR 542.35 lakhs and INR 38.71 lakhs for the quarter ended September 30, 2022 and for the half year ended September 30, 2022 respectively, as considered in the unaudited consolidated financial results. These interim financial results have been reviewed by other auditors whose report has been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

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For JMT & Associates

Chartered Accountants

FRN No. 104167W

Sanjay Digitally signed by Sanjay pichholia Date: 2022.10.17 17:00:34 +05'30'

SANJAY PICHHOLIA
Partner

Membership No. 122651 UDIN No: 22122651AZZKKM3974

Place:- Mumbai Date :- October 17, 2022