



# SHRI NIWAS LEASING AND FINANCE LIMITED

Regd. Office : 47/18, Old Rajendra Nagar, Rajendra Place Metro Station, New Delhi - 110060  
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Date: 18<sup>th</sup> January, 2024

To,  
The Department of Corporate Service  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400001

**SCRIPT CODE: 538897(Shri Niwas Leasing and Finance Limited) EQ - ISIN - INE201F01015**

Dear Sir/Madam,

**Subject: Submission of Unaudited financial results of Shri Niwas Leasing and Finance Limited for the quarter ended December 31, 2023 and the Limited Review Report thereon.**

Pursuant to Regulation 33 read with Schedule III to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose hereto, for your information and record:

1. The unaudited financial results of Shri Niwas Leasing and Finance Limited (“the Company”) for the quarter ended December 31, 2023, duly approved by the Board of Directors of the Company at its meeting held today, i.e. on January 18, 2024 (which commenced at 04:30 P.M. and concluded at 05:00 P.M.).
2. Limited Review Report dated January 18, 2024 issued by the Statutory Auditors of the Company, Messer’s GSA & ASSOCIATES LLP (formerly known as Messer’s Tiwari and Mishra), on the aforesaid financial results of the Company for the quarter ended December 31, 2023, which was duly placed before the Board at the aforesaid meeting.

You are requested to take the above on your records and acknowledge the same.

**For and on behalf of Board of Directors  
SHRI NIWAS LEASING AND FINANCE LIMITED**

**Rajni Tanwar  
(Managing Director)  
DIN: 08201251**

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER 2023 - NBFC COMPLIANT**

Particulars		Three Months Ended			Nine Months Ended		Year Ended
		CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT QUARTER	CORRESPONDING QUARTER	YEAR TO DATE
		01.10.2023 to 31.12.2023 (₹)	01.07.2023 to 30.09.2023 (₹)	01.10.2022 to 31.12.2022 (₹)	01.04.2023 to 31.12.2023 (₹)	01.04.2022 to 31.03.2022 (₹)	01.04.2022 to 31.03.2023 (₹)
		unaudited	unaudited	unaudited	unaudited	unaudited	Audited
	<b>Revenue from operations</b>						
	Interest Income	7.048	7.344	6.177	21.129	20.046	28.073
	Dividend Income	-	-	-	-	-	0.070
	Rental Income	-	-	-	-	-	-
	Fees & Commission Income	-	-	-	-	-	-
	Net gain on fair value changes	-	-	-	-	-	-
	Net gain on derecognition of financial instruments under Category	-	-	-	-	-	-
	Sale of products	-	-	-	-	-	-
	Sale of shares	-	-	5.152	11.910	5.158	6.427
	Others (to be specified)	1.621	-	1.525	1.621	1.525	-
<b>I</b>	<b>Total Income</b>	<b>8.669</b>	<b>7.344</b>	<b>12.854</b>	<b>34.659</b>	<b>26.728</b>	<b>34.569</b>
	<b>Expenses</b>						
	Finance Costs	0.615	0.499	0.001	1.452	0.002	0.003
	Fees and commission expense	-	-	-	-	-	-
	Net loss on fair value changes	-	-	-	-	-	-
	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	Impairment on financial instruments	-	-	-	-	-	-
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-trade	11.367	23.535	4.137	46.893	17.097	19.368
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	(11.367)	(23.535)	(0.044)	(34.262)	(12.998)	(14.071)
	Employee Benefits Expenses	1.258	1.486	1.200	3.823	2.581	4.601
	Depreciation, amortization and impairment	-	-	-	-	-	0.032
	Others expenses (to be specified)	3.957	7.309	1.279	52.862	6.727	9.907
<b>II</b>	<b>Total expenses</b>	<b>5.830</b>	<b>9.294</b>	<b>6.573</b>	<b>70.768</b>	<b>13.408</b>	<b>19.840</b>
<b>III</b>	<b>Profit/(loss) before exceptional items and tax (I- II)</b>	<b>2.839</b>	<b>(1.949)</b>	<b>6.281</b>	<b>(36.109)</b>	<b>13.320</b>	<b>14.729</b>
<b>IV</b>	<b>Exceptional Items</b>	-	-	-	-	-	(13,939)
<b>V</b>	<b>Profit/(loss) before tax(III-IV)</b>	<b>2.839</b>	<b>(1.949)</b>	<b>6.281</b>	<b>(36.109)</b>	<b>13.320</b>	<b>0.790</b>
<b>VI</b>	<b>Tax expense:</b>						
	(1) Current tax	-	-	-	-	-	2.298
	(2) Deferred tax	-	-	-	-	-	(0.215)
	Total tax expenses	-	-	-	-	-	2.083
<b>VII</b>	<b>Profit (Loss) for the period from continuing operations (V- VI)</b>	<b>2.839</b>	<b>(1.949)</b>	<b>6.281</b>	<b>(36.109)</b>	<b>13.320</b>	<b>(1.293)</b>
<b>VIII</b>	<b>Profit/(loss) from discontinued operations</b>	-	-	-	-	-	-
<b>IX</b>	<b>Tax expense of discontinued operations</b>	-	-	-	-	-	-
<b>X</b>	<b>Profit/(loss) from Discontinued operations (after tax) (VII- IX)</b>	<b>2.839</b>	<b>(1.949)</b>	<b>6.281</b>	<b>(36.109)</b>	<b>13.320</b>	<b>(1.293)</b>
<b>XI</b>	<b>Profit/(loss) for the period (VII+X)</b>	<b>2.839</b>	<b>(1.949)</b>	<b>6.281</b>	<b>(36.109)</b>	<b>13.320</b>	<b>(1.293)</b>
<b>XII</b>	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be re-classified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Other Comprehensive Income (A+B)</b>	-	-	-	-	-	-
<b>XIII</b>	<b>Total Comprehensive Income for the period (XI+XII)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>2.839</b>	<b>(1.949)</b>	<b>6.281</b>	<b>(36.109)</b>	<b>13.320</b>	<b>(1.293)</b>
<b>XIV</b>	<b>Paid up equity share capital (Face value Rs. 10/- per share)</b>	<b>399.700</b>	<b>399.700</b>	<b>399.700</b>	<b>399.700</b>	<b>399.700</b>	<b>399.700</b>
<b>XV</b>	<b>Earnings per equity share (for continuing operation):</b>						
	(1) Basic	0.071	(0.049)	0.157	(0.903)	0.333	(0.032)
	(2) Diluted	0.071	(0.049)	0.157	(0.903)	0.333	(0.032)
<b>XVI</b>	<b>Earnings per equity share (for discontinued operation):</b>						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
	See accompanying note to the financial results						



**Notes :**

- (1) The above unaudited financial results for the quarter and Nine months ended 31st December 2023 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 18.01.2024.
- (2) The Limited review report have carried out on the above results for quarter and Nine months ended 31st December 2023. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (3) The company is engaged in one business activity only.
- (4) EPS has been calculated in accordance with AS 20 issued by ICAI
- (5) Figure for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of directors of  
For Shri Niwas Leasing & Finance Limited



Rajni Tanwar  
Managing Director  
DIN: 08201251

Date: 18.01.2024  
Place: New Delhi

**GSA & Associates LLP**  
**Chartered Accountants**

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**Independent Limited Review Report on Interim Standalone Financial Results of Shri Niwas Leasing & Finance Ltd pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.**

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TO  
THE BOARD OF DIRECTORS OF  
**SHRI NIWAS LEASING & FINANCE LTD.**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Shri Niwas Leasing & Finance Ltd. (the "Company") for the Quarter ended on Dec 31<sup>st</sup>, 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 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 and procedures performed as stated 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 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 SEBI Listing obligations and Disclosure Requirements] Regulations, as, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.

**FOR GSA & ASSOCIATES LLP**  
**Chartered accountants**



**CA. Manindra Kumar Tiwari**  
**Partner**  
**M. NO. 501419**

**UDIN: 24501419BKAADJ2688**  
**Place: NEW DELHI**  
**Date: 18.01.2024**

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Branches at Delhi, Gurgaon, Akhnoor (Jammu), West Bengal