ABHINAV LEASING AND FINANCE LIMITED

REGD OFF: S-524, IST FLOOR, VIKAS MARG, SHAKARPUR-DELHI-110092 Email: abhinavleasefinltd@gmail.com, Website: www. abhinavleasefinltd.in CIN: L65100DL1984PLC018748 Ph: 011-40108941

Date: 10.11.2020

BSE LIMITED Department of Corporate Services 25th FloorP J Tower Dalal Street Mumbai-400001

Scrip Code: 538952

To.

Sub: Unaudited financial results for the quarter and half year ended 30th September, 2020

In terms of SEBI (listing Obligation and Disclosure Requirements) Regulation, 2015, we hereby enclose a copy of Unaudited Financial Results of the company for the Quarter and half year ended 30th September, 2020, approved at the meeting of the Board of Directors of the company held on 10th November, 2020.

A copy of 'Limited Review Report' of the Auditors of the company in respect of said Results is also enclosed.

Kindly take it on record

Thanking you.

For Abhinav Leasing and Finance Limited NGAN NEW DELH Atul Kumar Agarwa (Director) Din: 00022779

Encl: As above

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	E-mail ID: abhinavleasfir	nltd@gmail.com,	Website: www.	abhinavleasefin	ltd.in		and the second			
15 - X	Unaudited Standalone Financial Re	sults for the Qu	arter and Half	year Ended So	eptember 30, 20	020				
	(Rs. In)									
	Paticulars		ARTER END		HALF YEAR ENDED		YEAR ENDED			
Sr. No.		30.09.2020 30.06.2020 30.09.2		30.09.2019	30.09.2020	30.09.2019	31.03.2020			
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)			
1	Revenue from Operations	503.06	6,402.33	995.64	6,905.39	1,056.36	3,023.1			
2	Other Income	3.31			3.31	1,030.50	0.93			
3	Total Income	506.37	6,402.33	995.64	6,908.70	1,056.36	3,024.00			
			0,102100	775.04	0,200.70	1,030.30	5,024.00			
4	Expenses				115					
	(i) Cost of Material Consumed	-								
	(ii) Purchases of Stock-in-Trade	485.21	6,441.75	966.58	6,926.96	1,048.99	2,177.30			
	(iii) Change in Stock-in-Trade	(16.13)	(38.13)	29.96	(54.26)	(12.35)	804.19			
	(iv) Employee Benefit Expenses	1.20	0.75	0.82	1.95	1.60	2.80			
	(v) Finance Cost	12.90			12.90	13.48	23.60			
	(vi) Depreciation & Amortisation Expenses	0.37	-	0.35	0.37	0.35	0.70			
	(vii) Other expenses	2.49	2.99	1.00	5.48	5.47	13.18			
5	Total Expenses	486.03	6,407.36	998.72	6,893.39	1,057.55	3,021.77			
6	Profit before exceptional items and Tax	20.34	(5.03)	(3.08)	15.31	(1.19)	2.29			
0	Exceptional items		-	- (0.00)	-	- (1.19)				
7	Porfit/ (Loss) before Tax	20.34	(5.03)	(3.08)	15.31	(1.19)	2.20			
8	Tax expenses									
	(i) Current tax	5.29								
7	(ii) Deferred tax	5.29			5.29	0.49	(0.59			
9	Total Tax Expense	5.29			-		(0.1			
	som var Diperse	3.29			5.29	-	(0.76			
10	Other comprehensive income, net of income tax	15.05	(5.03)	(3.08)	10.02	(1.68)	1.52			
11	Total other comprehensive income, net of income tax	15.05	(5.03)	(3.08)	10.02	(1.68)	1.52			
12	Total Comprehensive income for the period	15.05	(5.03)	(3.08)	10.02	(1.68)	1.52			
13	Paid up equity share capital-(F.V. Re. 10 Each)	499.80	499.80	449.80	499.80	449.80	499.80			
14	Earnings per share :			117.00	477.00	442.00	479.80			
	Basic	0.0301	(0.0110)	(0.0060)	0.0200	(0.0030)	0.0030			
	Diluted	0.0301	(0.0110)	(0.0060)	0.0200	(0.0030)	0.0030			
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1. The aforesaid Financial results have reviewed by the Audit Committee and approved by the Board of Directors in the Board Meeting held on 10th November, 2020. The Statutory Auditors have carried out Limited Review of Financial Results for the Quarter and half year ended on 30.09.2020.

2. The Financial results have been prepared in accordace with the recognition and measurement principles laid down in IND AS 34 "Interim Financial Reporting" prescribed under section 133 of Companies Act, 2013 read with the relevant rules is sure thereunder and other accounting principles generally accepte in India.

3. As the Company's Business Activity falls within the single primary business segment viz. Trading of Shares and Securities, the disclosure requirement of Accounting Standard (IND AS 108) on Operating Segment is not applicable on the Company.

4. Figures of the previous periods have been re-grouped / consolidated / reclassified wherever considered necessary.

The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Company's operations and revenue during the current quarter were impacted due to COVID-19. The Company has taken into account the possible impact of COVID-19 in preparation of the unaudited financial results, including its assessment of recoverable value of its assets based on internal and external information upto the date of approval of these unaudited financial results and current indicators of future economic conditions.

5. No investors complaints was pending at the beginning of quarter. No complaint was received during the quarter ended on 30.09.2020

Abhin Leasing and Finance Limited Z NEW DELHN 0 Malina Agarwal naging Director) 184

Place: New Delhi Date: 10.11.2020

CIN: L33(0)DE1984FLC(10)F38 E-mail ID: abhardvestinkdiggmalicing, Wolkew way abhardvestinkding in Unaudited Standalone Balance Sheet as at September 30, 2020 (a) ASSETS (b) NON CURRENT ASSETS (c) ORRENT ASSETS (c) Other Non Current Investment (c) Obfer Garta Assets (see) (d) Investments (e) Other Non Current Investment (c) Other Man Carrent Assets (c) Other Man Carrent Liabilities (net) (c) Other Carrent Liabilities (net) (c) Other Carrent Liabilities (net) (c) Other Carrent Liabilities (net) (c) Other Garant Liability (c) Other Garant Liabilit	(Rs. In Lak Audited 31.03.2020 2. - - - 56. - - - - - - - - - - - - - - - - - - -
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current indicators of future economic conditions.	
5. No investors complaints was pending at the beginning of quarter. No complaint was received during the quarter ended on 30.09.2020	
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	Hippenla
Place: New Delhi	Manta Agary
Date:10.11.2020	(Managing Directo
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	ABHINAV LEASIT CIN NO. 1 Standalone Unaudited Cash	.65100DL1984PLC018	748	(Rs. in lakhs)
	Particulars		For the Half Year Ended September 30, 2020	For the Year Ended March 31, 2020
A.	Cash flow from operating activities		15.31	2.29
	Profit/(loss) before tax			
	Adjusted for :			
	Depreciation and amortisation expense		0.37	0.70
	Leasehold prepayments amortisation			
	Interest income Gain on investment			
	change in provision			
	Operating profit/(loss) before working capital changes		-	
	Adjusted for :		15.68	298,340
	(Increase)/Decrease in trade receivables			
	(Increase)/Decrease in inventories		(11.32)	(254.56)
	(Increase)/Decrease in other assets		(54.28)	804.19
	Increase/(Decrease) in trade payables		(24.15)	(206.38)
	Increase/(Decrease) in Short Term loans & Advances			
	Increase/(Decrease) in other liabilities		13.12	(210.(5))
	Increase/(Decrease) in provisions		15.12	(319.65)
			(76.63)	23.59
	Cash generated from operations		(60.95)	26.57
	Net Income taxes (paid) / refunds			
	Net cash from operating activities	Α	(60.95)	26.57
В.	Cash flow from investing activities			
	Capital expenditure on property, plant and equipments including	capital advances		
	Sale of property, plant and equipments			
	Purchases of investments			
	Loans and Advances		(670.53)	
	Sale/Remeasurement of investments Interest received/Dividend received			3.80
			•	
	Bank balances not considered as cash and cash equivalents			
	-Deposits placed			
	-Deposits matured		-	
	Net cash used in investing activities	В	(670.53)	
1	Cash flow from financing activities	-	(070.53)	3.80
	Proceeds from long-term borrowings		688.98	
	Proceeds from short term borrowings		-	
	Repayment of long-term borrowings			
	Repayment of short-term borrowings			
	Interest and finance charges paid		-	
	Net cash used in financing activities	С	688.98	
	Net (decrease) / increase in cash and cash equivalents	A+B+C	(42.50)	30.37
	Cash and cash equivalents as at the beginning of the year			
	and cash equivalents as at the beginning of the year		54.11	23.74
	Cash and cash equivalents as at the End of the year			23.14
-	The sear equivalence as at the End of the year	and the second	11.61	54.11



MOON AND COMPANY

(CHARTERED ACCOUNTANTS)

0:911142420464,40204121

LIMITED REVIEW REPORT

То The Board of Directors of Abhinav Leasing and Finance Limited

1. We have reviewed the accompanying statement of Un-audited Standalone Financial results of Abhinav Leasing and Finance Limited ('the Company') for the guarter and half year ended September 30, 2020 being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (the 'Listing Regulations, 2015') as amended.

This statement is the responsibility of the Company's management and has been approved by the Directors. The preparation of the statement is in accordance with the recognition and Board of measurement principles laid down in the Indian Accounting Standards 34, "Interim Financial Reporting" (IND AS 34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

- 2. 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 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.
- 3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Standalone Financial Results prepared in accordance with applicable Indian Accounting Standards (Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 Obligation and Discloser Requirements) Regulations, 2015 and SEBI Circular including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 4. We draw attention to Note 4 of the Statement of Unaudited Standalone Financial results wherein management has made an assessment of the impact of the outbreak of COVID-19 on the business operation of the Company. Management believes that despite the performance of the Company for the guarter and half year ended September 30, 2020 being impacted, it does not foresee any impact of the going concern assumption and also believes that no adjustment are required in the financial results. In view of the uncertainties associated with nature and duration, the Company will closely monitor any material changes depending upon circumstances as they evolve. Our conclusion is not modified in respect of this matter.

For Moon and Company **Chartered Accountants** FRN No.024693

> MOON Digitally signed by GOEL MOON GOEL

Moon Goyal (Partner) M. No. 523034 UDIN: 20523034AAAAEP9940

Place: New Delhi

Date: 10/11/2020