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: 011-35943509

To,

Date: 09.11.2023

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

Scrip Code: 538952

Sub: Unaudited financial results for the quarter and half year ended 30th September, 2023

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, 2023, approved at the meeting of the Board of Directors of the company held on 09th November, 2023. The Above said meeting was duly held which started at 1:00 P.M. and concluded at 1:30 P.M.

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 Abhina Leasing and Finance Limited

(Director)
Din: 00022779

Atul Kumar Agarwa

Encl: As above

Abhinav Leasing and Finance Limited

CIN: L65100DL1984PLC018748

E-mail ID: abhinavleasfinltd@gmail.com, Website: www.abhinavleasefinltd.in

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2023

| Sr. No. | . Paticulars | QUARTER ENDED | | | HALF YEAR ENDED | | (Rs. In Lakh YEAR ENDED |
|---------|---|---------------|-------------|-------------|-----------------|------------|----------------------------|
| | | 30.09.2023 | 30.06.2023 | 30.09.2022 | 30.09.2023 | 30.09.2022 | 31.03.2023 |
| 1 | Revenue from Operations | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) | (Audited) |
| 2 | Other Income | 699.06 | 523.31 | 1,300.24 | 1,222.37 | 1,554.57 | |
| 3 | Total Income | 10.42 | 12.08 | (3.10) | 22.50 | 5.55 | 4,305. |
| | Total Income | 709.48 | 535.39 | 1,297.14 | 1,244.87 | 1,560.12 | 0.3 |
| 4 | Expenses | | | | 3,271107 | 1,500.12 | 4,305. |
| 71- | (i) Cost of Material Consumed | | | | | | |
| | (ii) Purchases of Stock-in-Trade | | | | | | |
| | (iii) Change in Stock-in-Trade | 620.88 | 437.54 | 920.49 | 1,058.42 | 1,014.01 | 3,961. |
| | (iv) Employee Benefit Expenses | 67.55 | 88.00 | 223.50 | 155.55 | 336.26 | 0. |
| (4) | (v) Finance Cost | 1,71 | 0.90 | 3.06 | 2.61 | 9.72 | 12.; |
| | (vi) Depreciation & Amortisation Expenses | 7.69 | 2.55 | 122.77 | 10.24 | 137.77 | 254.9 |
| | (vii) Other expenses | 1.10 | 1.11 | 1.86 | 2.21 | 3.21 | 6.4 |
| 5 | Total Expenses | 7.89 | 2.38 | 13.10 | 10.27 | 44.48 | 60.9 |
| | | 706.82 | 532.48 | 1,284.77 | 1,239.30 | 1,545.44 | 4,296.0 |
| 6 | Profit before exceptional items and Tax | 2.44 | | | | | |
| 0 | Exceptional items | 2.66 | 2.91 | 12.37 | 5.57 | 14.68 | 9.8 |
| | | - | - | - | | | 710 |
| 7 | Porfit/ (Loss) before Tax | 2.66 | | | | | |
| | | 2.66 | 2.91 | 12.37 | 5.57 | 14.68 | 9.8 |
| 8 | Tax expenses | | | | | | |
| | (i) Current tax | | | | | | |
| | (ii) Deferred tax | * | - 1 | - | - | | (2.5. |
| 9 | Total Tax Expense | | - | | - | | 2.4. |
| | | | - | - | - | - | (0.13 |
| 10 | Other comprehensive income, net of income tax | | | | | | |
| | | | | - | | - | |
| 11 | Total other comprehensive income, net of income tax | | | | | | |
| 12 | Total Comprehensive income for the period | 2,66 | - | | | - | |
| 13 | Paid up equity share capital-(F.V. Re. 10 Each) | 499.80 | 2.91 | 12.37 | 5.57 | 14.68 | 9.67 |
| 14 | Earnings per share : | 477.80 | 499.80 | 499.80 | 499.80 | 499.80 | 499.80 |
| | Basic | 0.005 | 0.004 | | | | |
| | Diluted | 0.005 | 0.006 | 0.025 | 0.011 | 0.029 | 0.019 |
| | | 0.005 | 0.006 | 0.025 | 0.011 | 0.029 | 0.019 |
| OTES: | | | | | | | |

1. The aforesaid Financial results have reviewed by the Audit Committee and approved by the Board of Directors in the Board Meeting held on 09th November, 2023. The Statutory Auditors have carried out Limited Review of Financial Results for the Quarter and half year ended on 30.09.2023.

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. No investors complaints was pending at the beginning of quarter. No complaint was received during the quarter ended on 30.09.2023

Abhinav Leasing and F

Place: New Delhi Date: 09.11.2023

ABHINAV LEASING AND FINANCE LIMITED

CIN NO. L65100DL1984PLC018748

Standalone Unaudited Cash Flow Statement as on September 30, 2023

(Rs. in lakhs)

| | (Rs. in | | | | | |
|-----|---|------------------|---|--|--|--|
| A. | Particulars | | For the Half Year Ended September 30, 2023 | For the Half Year Ended September 30, 2022 | | |
| • | Cash flow from operating activities | | 5.56 | 14.6 | | |
| | Profit/(loss) before tax | | | 14.0 | | |
| | Adjusted for: | | | | | |
| | Depreciation and amortisation expense | | 2.21 | 3.2 | | |
| | Leasehold prepayments amortisation | | | 5.2 | | |
| | Interest/dividend income | | (22.50) | | | |
| | Gain on investment | | (22.30) | | | |
| | change in provision | | | | | |
| | Operating profit/(loss) before working capital changes | | (14.74) | 17.8 | | |
| | Adjusted for: | | | 17.0 | | |
| | (Increase)/Decrease in trade receivables | | | | | |
| | (Increase)/Decrease in inventories | | | 336.2 | | |
| | (Increase)/Decrease in other assets | | | (1,593.0 | | |
| | Increase/(Decrease) in trade payables | | | (1,393.0 | | |
| | (Increase)/Decrease in Short Term loans & Advances | | | | | |
| | Increase/(Decrease) in other liabilities | | | (52.0 | | |
| | Increase/(Decrease) in other financial liabilities | | | 1,244.7 | | |
| | Increase/(Decrease) in other financial assets | | | 1,244.7 | | |
| | Cash generated from operations | | (14.74) | (64.0 | | |
| | Net Income taxes (paid) / refunds | | (14.74) | (46.2 | | |
| | Net cash from operating activities | A | (11.54) | | | |
| | | A | (14.74) | (46,20 | | |
| | 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 | | | | | |
| | Sale/Remeasurement of investments | | | | | |
| | Sale of non-current assets | | | | | |
| | Interest received/Dividend received | | | | | |
| | Bank balances not considered as cash and cash equivalents | | 22.50 | | | |
| | -Deposits placed | | | | | |
| | -Deposits matured | | | | | |
| | Net cash used in investing activities | В | 22.50 | | | |
| | Cash flow from financing activities | | 22.50 | - | | |
| | Proceeds from long-term borrowings | | | | | |
| - 1 | Proceeds from short term borrowings | | | | | |
| | Repayment of long-term borrowings | | | | | |
| | Repayment of short-term borrowings | | | 2.29 | | |
| | Interest and finance charges paid | | | | | |
| | Net cash used in financing activities | c | | | | |
| | | | - | 2.29 | | |
| | Net (decrease) / increase in cash and cash equivalents | A+B+C | 7.76 | (43.91) | | |
| | Cash and cash equivalents as at the beginning of the year | | | | | |
| _ | | | 35.77 | 70.61 | | |
| | Cash and cash equivalents as at the End of the year | | 43.53 | 26.70 | | |
| | | | | | | |



| Partie I | alone Balance Sheet a | s at September 30, 2023 | (Rs. In lakh) |
|---|-----------------------|-------------------------|-----------------------|
| Particular ASSETS | U New York | As at 30th Sept 2023 | As at 31st Mar 202 |
| Non-Current Assets | | | 202 11 0131 11111 202 |
| | | | |
| Property, Plant and Equipment | | 12.35 | 1. |
| Capital Work-in-Progress Goodwill | | | 1 |
| | | | |
| Other Intangible Assets | | | |
| Intangible Assets Under Development Financial Assets | | | |
| Trade Receivable | | | |
| Investments | | | |
| | | 65.68 | 65 |
| Long -term loans & Advances Deferred Tax Assets (net) | | | |
| Other Non-Current Assets | | 3.99 | |
| Total Non-Current Assets | | 5,035.53 | 5,299 |
| Current Assets | (A) | 5,117.55 | 5,383 |
| nventories | | | |
| Financial Assets | | 426.53 | 582 |
| Investments | | | |
| Trade Receivables | | | |
| Cash & Cash Equivalents | | 460.77 | 267 |
| Loans | | 8.55 | 35 |
| Other Financial Assets | | | |
| Other Current Assets | | 7.71 | |
| otal Current Assets | (P) | 45.45 | 30 |
| otal Assets (A+B) | (B) | 949.01 | 916 |
| QUITY AND LIABILITIES | | 6,066.57 | 6,299 |
| quity | | | |
| Equity Share Capital | | | |
| Other Equity (Reserve & Surplus) | | 499.80 | 499 |
| - man aquity (reserve & surprus) | (4) | 66.12 | 60. |
| abilities | (A) | 565.92 | 560 |
| on-Current Liabilities | | | |
| nancial Liabilities | | | |
| Borrowings | | | |
| Security Deposit | | 2,549.75 | 3,005. |
| Other Financial Liabilities | | | |
| efered Payment Liabilities (net) | | | |
| ovisions (net) | | | |
| eferred Tax Liabilities | | | |
| etal Non-Current Liabilities | (B) | | |
| arrent Liabilities | (B) | 2,549.75 | 3,005.0 |
| nancial Liabilities | | | |
| Borrowings | | | |
| Trade Payables | | LESS BRIGHT DE | |
| Other Financial Liabilities | | | |
| her Current Liabilities | | 2,786.37 | 2,672.5 |
| ovisions | | 143,33 | 35.9 |
| tal Current Liabilities | (C) | 21.20 | 25.9 |
| tal Liabilities | (C) (B+C) | 2,950.90 | 2,734.4 |
| tal Equity and Liabilities (A+E | | 5,500.65 | 5,739.4 |
| ATI) | . () | 6,066.57 | 6,299.8 |

For and on behalf of the Boar Abhinav Leasing and Finance

Mamta Agarwa (Managing Director WIH9 DIN: 02425119

Date: 09/11/2023

Place: Delhi

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: 011-35943509

To, Date: 09/11/2023

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

Scrip Code: 538952

Sub: - <u>Undertaking regarding Non-Applicability of Statement of Deviation(s) or Variations(s)</u> under Regulation 32 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to the Regulation 32 of the Securities and Exchange Board of India (Listing Obligations And Disclosure Requirements) Regulations, 2015, the Company hereby confirms, that there has been no deviation(s) or variations(s) in the use of public issue proceeds raised from the Initial Public Offer (IPO).

Therefore, in terms of the said regulation, the company is not required to submit the Statement of deviation(s) or variations(s).

Kindly take the above information on records.

Thanking you,

Yours Faithfully

For Abhinav Leasing and Finance Limited

ATUL KUMAR AGARWA (Director)

Din: 00022779



GAMS & ASSOCIATES LLP

Chartered Accountants

Independent Auditor's Review Report on the Quarter and Half Year end 30.09.2023 Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To, The Board of Director of Abhinav leasing & finance limited

- 1. We have reviewed the unaudited financial results of Abhinav leasing & finance limited (the "Company") for the quarter and half year ended September 30, 2023. The Statement has been prepared by the Company pursuant to Regulation 33 Of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation, 2015), which has been initiated by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on statement based on our review.
- 2. 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 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 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.

Our conclusion on the statement is not modified in respect of the above matter.

For G A M S & Associates LLP Chartered Accountants FRN.: 0N500094

UDIN: 23088218BGWKDO8836

ANIL SET OF SET

CA Anil Gupta (Partner) M. No. 088218

Place: Delhi Date: 09.11.2023

