

APOORVA LEASING FINANCE AND INVESTMENT COMPANY LIMITED

Corporate Office: C-1/9 First Floor, Sector – 31, Gautam Budh Nagar, Noida, 201301

Registered Office: Block 34, House No 247, Trilokpuri, Delhi-110091

CIN No. L74899DL1983PLC016713 Email : apoorvaleasing@gmail.com

PH # 0120 - 4372849

To

Date: 14th Feb, 2024

The Department of Corporate Services,

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street, Mumbai- 400001

Scrip Code- 539545

Dear Sir/Madam,

Sub: Outcome of the Board Meeting

Pursuant to regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the meeting of the Board of Directors of the Company held today i.e. 14th February, 2024 at Corporate office of the Company have Considered and approved the unaudited Standalone and Consolidated Financial Results along with the Limited Review Report thereon for the quarter ended on 31st December, 2023.

We hereby enclose the following.

1. A copy of unaudited Standalone and Consolidated Financial Results of the Company for quarter ended on 31st December, 2023 along with the Statement of Assets and Liabilities and Cash Flow Statements.
2. Limited Review Report on Standalone & Consolidated Financial Results issued by Statutory Auditors of the Company.
3. Declaration pursuant to Regulations 33(3) of the SEBI (LODR) amendment Regulations, 2016 with regard to unmodified opinion.

We further wish to inform you that the Board Meeting held today Commenced at 2.30 P.M. and concluded at 3.15 P.M.

Kindly take the same on your records.

Thanking You,

Yours Faithfully,

For **Apoorva Leasing Finance & Investment Company Limited**

Nitin Dubey

Company Secretary

SINGHAL & GUPTA
CHARTERED ACCOUNTANTS

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

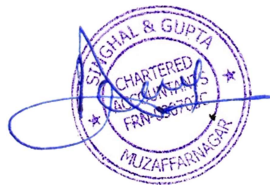
To
The Board of Directors
M/s Apoorva Leasing Finance and investment Company Limited

We have reviewed the accompanying statement of unaudited financial results of Apoorva Leasing Finance And Investment Company Limited for the quarter and nine months ended 31st December, 2023. This 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 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 Indian 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 Singhal & Gupta,
Chartered Accountant**



(C.A. Ankur Agarwal)
Partner
FRN: 030703C
Date : 14/02/2024
Place : Muzaffarnagar

UDIN No. 24407510BJZWCV5430

APOORVA LEASING FINANCE AND INVESTMENT COMPANY LIMITED

CIN No: L74899DL1983PLC016713, Email : apoorvaleasing@gmail.com, Website: www.apoorvaleasingfinance.com

Regd. Off.: Block-34, House no-247, Trilokpuri, Delhi-110091 , Phone No.: 011- 65333451

Corporate office: C-1/9, Sector-31, Gautam Budh Nagar, Noida, Uttar Pradesh-201301, Phone No. PH: 0120 - 4372849

Submission of Unaudited Financial Results by Companies other than Banks

Amount in lacs

Statement of Standalone Unaudited Results for the Quarter and Year to date Ended 31.12.2023

S. NO.	Particulars	3 Months Ended	Preceding 3 Months Ended	Corresponding 3 Months Ended in the Previous Year	Year to date figures for current period ended	Year to date figures for the previous year ended	Year Ended
		(31/12/23)	(30/09/23)	(31/12/22)	(31/12/23)	(31/12/22)	(31/03/23)
	(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	(a) Revenue from Operations	102.43	97.22	92.39	293.39	415.49	506.02
	(b) Other Income	36.19	32.75	0.21	69.31	0.88	1.73
	Total income from Operations (net)	138.62	129.97	92.60	362.70	416.37	507.75
2	Expenses						
	a. Cost of Material Consumed		-	-		-	-
	b. Purchases of Stock in Trade	-	-	-	-	-	-
	c. Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	92.93	92.94
	d. Finance Cost	-	0.05	2.22	0.06	2.30	2.23
	e. Employee benefits expense	13.77	15.91	22.66	50.96	65.74	88.94
	f. Depreciation and Amortisation expense	-	-	-	-	-	8.31
	g. Other expenses	5.46	1.55	5.36	13.83	37.40	44.32
	Total Expenses	19.23	17.51	30.24	64.85	198.37	236.74
3	Profit / (Loss) before exceptional items and tax (1-2)	119.39	112.46	62.36	297.85	218.00	271.01
4	Exceptional items		-				-
5	Profit / (Loss) before Tax (3 + 4)	119.39	112.46	62.36	297.85	218.00	271.01
6	Tax expense		-				
	a. Current Tax	30.05	28.30	15.69	74.96	54.87	73.85
	b. Deferred Tax						(0.52)
	c. Excess/Short Provision of Earlier Year Tax						-
7	Profit / (Loss) for the period	89.34	84.16	46.67	222.89	163.13	197.68
	Other comprehensive income						
	Items that will not be reclassified to profit or loss	(18.43)	(15.27)	16.46	1.60	8.46	17.03
	Income tax relating to items that will not be reclassified to profit or loss	(4.64)	(3.84)	4.14	0.40	2.13	4.29
	Items that will be reclassified to profit or loss						-
	Income tax relating to items that will be reclassified to profit or loss						-
	Total comprehensive income for the period	75.55	72.73	58.98	224.08	169.46	210.42
	Details of Equity share capital						
	Paid up equity share capital (Face value of Rs. 10/- each)	1,997.49	1,997.49	1,997.49	1,997.49	1,997.49	1,997.49
	Earnings Per Share						
	(a) Basic	0.45	0.42	0.23	1.12	0.82	0.99
	(b) Diluted	0.45	0.42	0.23	1.12	0.82	0.99

Note:

1	The above financial results were reviewed by the audit committee and approved by the board of directors on 14.02.2024.
2	This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules 2015 (Ind AS) prescribed under section 133 of the companies Act 2013 and other recognised accounting practices and policies to the extent applicable.
3	The Figures have been regrouped and/or rearranged wherever considered necessary.

For APOORVA LEASING FINANCE & INVESTMENT COMPANY LIMITED


ATUL SINGH TYAGI
Managing Director



Place: Noida
Date: 14/02/2024

SINGHAL & GUPTA
CHARTERED ACCOUNTANTS

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, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The consolidated unaudited financial results include the interim financial results of 2 subsidiaries which have not been reviewed by their auditors but certified by the management of respective subsidiary companies, whose interim financial results reflect total revenue of Rs.0.00 Lakh, total net profit after tax of Rs. -0.06 Lakh and total comprehensive profit of Rs. 0.22 Lakh for the quarter ended 31.12.2023 respectively as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.

**For Singhal & Gupta,
Chartered Accountant**



(C.A. Ankur Agarwal)
Partner
FRN: 030703C
Date : 14/02/2024
Place : Muzaffarnagar
UDIN No. 24407510BJZWCW9351

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Corporate office: C-1/9, Sector-31, Gautam Budh Nagar, Noida, Uttar Pradesh-201301, Phone No. PH: 0120 - 4372849

Submission of Uaudited Financial Results by Companies other than Banks

Statement of Consolidated Unaudited Results for the Quarter and Year to date Ended 31.12.2023

S. NO.	Particulars (Refer Notes Below)	3 Months Ended (31/12/23)	Preceding 3 Months Ended (30/09/23)	Corresponding 3 Months Ended in the Previous Year (31/12/22)	Year to date figures for current period ended (31/12/23)	Year to date figures for the previous year ended (31/12/22)	Year Ended (31/03/23)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	(a) Revenue from Operations	102.43	97.22	92.39	305.07	415.91	506.02
	(b) Other Income	36.19	36.71	0.21	73.27	0.88	2.92
	Total income from Operations (net)	138.62	133.93	92.60	378.34	416.79	508.94
2	Expenses						
	a. Cost of Material Consumed		-				-
	b. Purchases of Stock in Trade	-	-	-	-	-	-
	c. Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	-		92.93	92.94
	d. Finance Cost	-	0.07	2.22	0.08	2.32	2.24
	e. Employee benefits expense	13.77	15.91	22.66	50.96	65.74	88.94
	f. Depreciation and Amortisation expense	-	-	-	-	-	8.31
	g. Other expenses	5.52	1.61	5.48	14.02	37.76	44.93
	Total Expenses	19.29	17.59	30.36	65.06	198.75	237.36
3	Profit / (Loss) before exceptional items and tax (1-2)	119.33	116.34	62.24	313.28	218.04	271.58
4	Exceptional items		-				-
5	Profit / (Loss) before Tax (3 + 4)	119.33	116.34	62.24	313.28	218.04	271.58
6	Tax expense						
	a. Current Tax	30.03	29.51	15.66	79.77	54.87	74.19
	b. Deferred Tax		-				(0.52)
	c. Excess/short provision relating earlier year tax		-				-
7	Profit / (Loss) for the year	89.30	86.83	46.58	233.51	163.17	197.91
	Profit (Loss) for the period before minority interest						
	Share of Profit/Loss of Subsidiaries		-				-
	Share of Profit/Loss for Associates		-				9.71
	Profit(Loss) of minority interest	(0.03)	1.25	(0.04)	4.96	0.06	0.90
	Net Profit after taxes, minority interest and share of profits of Associates	89.33	85.58	46.62	228.55	163.11	206.72
	Other comprehensive income						
	Items that will not be reclassified to profit or loss	(18.13)	(14.91)	20.07	(9.09)	13.16	23.48
	Income tax relating to items that will not be reclassified to profit or loss	(4.56)	(3.73)	5.05	(2.95)	3.31	6.30
	Items that will be reclassified to profit or loss		-				-
	Income tax relating to items that will be reclassified to profit or loss		-				-
	Total comprehensive income for the period	75.76	74.40	61.63	222.41	172.96	223.90
	Details of Equity share capital						
	Paid up equity share capital (Face value of Rs. 10/- each)	1,997.49	1,997.49	1,997.49	1,997.49	1,997.49	1,997.49
	Earnings Per Share						
	(a) Basic	0.45	0.43	0.23	1.14	0.82	1.03
	(b) Diluted	0.45	0.43	0.23	1.14	0.82	1.03

Note:

1	The above financial results were reviewed by the audit committee and approved by the board of directors on 14.02.2024.
2	This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules 2015 (Ind AS) prescribed under section 133 of the companies Act 2013and other recognised accounting practices and policies to the extent applicable.
3	The Figures have been regrouped and/or rearranged wherever considered necessary.

For APOORVA LEASING FINANCE & INVESTMENT COMPANY LIMITED

ATUL SINGH TYAGI
Managing Director

Place: Noida
Date: 14/02/2024



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PH # 0120 - 4372849

14th February, 2024

To

The Department of Corporate Services,

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street Mumbai- 400001

Scrip Code- 539545

Dear Sir/Madam,

Sub: Declaration pursuant to Regulation 33 (3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We do hereby declare that, the Auditor's Report on Standalone and Consolidated Audited Financial Results of the Company, for the Third quarter ended 31st December, 2023, issued by the Statutory Auditors of Company, is with unmodified opinion.

This declaration is given pursuant to the provisions of Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended vide SEBI notification no. SEBI/LAD-NRO/GN/2016-2017/001 dated May 25, 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

This is for your information and record.

Thanking You,

Yours Faithfully,

For **Apoorva Leasing Finance & Investment Company Limited**



Atul Singh Tyagi
Managing Director Cum
Chief Financial Officer