

APoorva LEASING FINANCE & INVESTMENT CO. LTD.

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

CIN No. L74899DL1983PLC016713 Email : apoorvaleasing@gmail.com

PH # 0120 - 4372849

To

30th May, 2019

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. 30th May, 2019 at Corporate office of the Company have inter- alia transacted the following matters along with other routine business activities:-

1. Considered and approved the audited Standalone and Consolidated Financial Results along with the Auditor Report thereon for the quarter and year ended on 31st March, 2019.

We hereby enclose the following:

1. A copy of audited Standalone and Consolidated Financial Results of the Company for the year ended March 31, 2019 along with the Statements of Assets and Liabilities. **(Annexure-1)**
2. Auditor's Report on Standalone & Consolidated Financial Results. **(Annexure- 2)**
3. Declaration pursuant to Regulation 33(3) of the SEBI (LODR) Amendment Regulations, 2016 with regard to unmodified opinion. **(Annexure- 3)**

We further wish to inform you that the Board Meeting held today Commenced at 3.30 P.M. and concluded at 5.30 P.M.

This is for your information and record.

Thanking You,

Yours Faithfully,

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


Pankaj Mishra
Company Secretary & Compliance Officer



APOORVA LEASING FINANCE AND INVESTMENT COMPANY LIMITED

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

Regd. Off.: Third Floor, Block-13, House no-331, Geeta Colony Delhi-110031, 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 Audited Financial Results by Companies other than Banks

Amount in lacs

Statement of Standalone Audited Results for the Quarter and Year to date Ended 31.03.2019.

S. NO.	Particulars (Refer Notes Below)	STANDALONE				
		3 Months Ended (31/03/19)	Preceding 3 Months Ended (31/12/18)	Corresponding 3 Months Ended in the Previous Year (31/03/18)	Year ended (31/03/19)	Year Ended (31/03/18)
		Audited	Unaudited	Audited	Audited	Audited
1	(a) Revenue from Operations	386.29	724.44	239.47	2,032.87	929.91
	(b) Other Income	8.53	0.20	0.07	9.40	0.49
	Total income from Operations (net)	394.82	724.64	239.54	2,042.27	930.40
2	Expenses					
	a. Cost of Material Consumed	-	-	-	-	-
	b. Purchases of Stock in Trade		293.60	1,070.93	475.33	1,364.25
	c. Changes in Inventories of finished goods, work-in-progress and stock-in-trade	258.45	246.06	(930.20)	777.33	(1,026.30)
	d. Finance Cost	0.11	1.02	-	1.49	0.02
	e. Employee benefits expense	17.28	16.87	17.66	73.11	75.09
	f. Depreciation and Amortisation expense	0.78	-	1.02	0.78	1.02
	g. Other expenses	2.72	34.04	14.45	58.67	131.98
	Total Expenses	279.34	591.59	173.86	1,386.71	546.06
3	Profit / (Loss) before exceptional items and tax (1-2)	115.48	133.05	65.68	655.56	384.34
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) before Tax (3 + 4)	115.48	133.05	65.68	655.56	384.34
6	Tax expense					
	a. Current Tax	32.66	37.01	18.10	182.90	106.41
	b. Deferred Tax	(0.05)	-	(0.07)	(0.05)	(0.07)
	c. Excess/short Provision of earlier year tax	0.45			0.45	
7	Profit / (Loss) for the period	82.42	96.04	47.65	472.26	278.00
	Other comprehensive income					
	Items that will not be reclassified to profit or loss	49.41	(6.82)	90.31	56.56	89.90
	Income tax relating to items that will not be reclassified to profit or loss	15.57	(0.04)	24.88	15.73	24.76
	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	116.26	89.26	113.08	513.09	343.14
	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
	Earnings Per Share					
	(a) Basic	0.41	0.48	0.24	2.36	1.39
	(b) Diluted	0.41	0.48	0.24	2.36	1.39



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Note:

1	The above financial results were reviewed by the audit committee and approved by the board of directors on 30.05.2019.
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 Financial Results for the 3 months ended on 31.03.19 are the balancing figures between audited results for the full financial year and published year to date figures upto the 9 months of current financial year.
4	The Figures have been regrouped and/or rearranged wherever considered necessary.

For ANKUR VINOD & CO.

Chartered Accountant

FRN: 0144156

Ankur Agarwal
Proprietor
M.NO. 407510



Place: Noida

Date: 30/05/2019

For APOORVA LEASING FINANCE & INVESTMENT COMPANY LIMITED

ATUL SINGH TYAGI
Managing Director



Statement of Assets and Liabilities

S.No.	Particulars	STANDALONE	
		As on 31/03/2019 (Audited)	As on 31/03/2018 (Audited)
	Assests		
(1)	Non Current Assets		
a	Property Plant & Equipment	0.73	1.14
b	Capital Work In progress	0.00	0.00
c	Investment Property	644.36	644.36
d	Goodwill	0.00	0.00
e	Other intangible Assets	0.00	0.00
f	Intangible assets under Development	0.00	0.00
g	Biological Assets other than bearer plants	0.00	0.00
h	<u>Financial Assets</u>		
(i)	Investments	4669.75	4621.60
(ii)	Trade Receivables	0.13	0.50
(iii)	Loans	0.00	0.00
(iv)	others	0.00	0.00
i	Deferred tax assets (net)	0.13	0.07
j	other non-current assets	20.00	20.00
	Current Assets		
a	Inventories	293.60	1070.93
b	Financial Assets	0.00	0.00
(i)	Investments	0.00	0.00
(ii)	Trade Receivables	124.27	24.13
(iii)	Cash & Cash Equivalents	129.47	69.84
(iv)	Bank Balances other than (iii) above	0.00	0.00
(v)	Loans	5542.13	5230.40
(vi)	Others (to be specified)	0.00	0.00
c	Current Tax Assets (Net)	197.74	172.07
d	Other current Assets	1257.39	1175.04
	Total Assets	12879.70	13030.08



EQUITY AND LIABILITIES			
Equity			
a	Equity Share Capital	1997.49	1997.49
b	other Equity	10672.07	10224.41
Liabilities			
Non- current Liabilities			
a	Financial Liabilities	0.00	0.00
(i)	Borrowings	0.00	0.00
(ii)	Trade Payables	0.00	0.00
(iii)	other financial Liabilities	0.00	0.00
b	Provisions	0.00	0.00
c	Deferred Tax Liabilities (Net)	0.00	0.00
d	other non-current Liabilities	0.00	0.00
Current Liabilities			
a	Financial Liabilities	0.00	0.00
(i)	Borrowings	0.00	0.00
(ii)	Trade Payable	6.22	16.83
(iii)	other financial Liabilities	0.00	0.00
b	other current Liabilities	5.29	660.06
c	Provisions	0.00	0.00
d	Current Tax Liabilities (Net)	198.63	131.29
Total Equity & Liabilities		12879.70	13030.08

For ANKUR VINOD & CO.

Chartered Accountant

FRN: 014415C

Ankur Agarwal

Proprietor

M.NO. 407510

Place: Noida

Date: 30/05/2019

For APOORVA LEASING FINANCE AND INVESTMENT COMPANY LIMITED

Managing Director



APOORVA LEASING FINANCE AND INVESTMENT COMPANY LIMITED

CIN No: L74899DL1983PLC016713, Email : apoorvaleasing@gmail.com, Website: www.apoorvaleasingfinance.com
 Regd. Off.: Third Floor, Block-13, House no-331, Geeta Colony Delhi-110031 , 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 Audited Financial Results by Companies other than Banks

Statement of Consolidated Audited Results for the Quarter and Year to date Ended 31.03.2019

S. NO.	Particulars (Refer Notes Below)	Year ended (31/03/19)	Year Ended (31/03/18)
		Audited	Audited
1	(a) Revenue from Operations	2,037.24	947.10
	(b) Other Income	16.07	1.15
	Total Income from Operations (net)	2,053.31	948.25
2	Expenses		
	a. Cost of Material Consumed	-	-
	b. Purchases of Stock in Trade	475.32	1,364.25
	c. Changes in Inventories of finished goods, work-in-progress and stock-in-trade	777.33	(1,026.31)
	d. Finance Cost	1.53	2.25
	e. Employee benefits expense	73.11	81.18
	f. Depreciation and Amortisation expense	0.78	1.02
	g. Other expenses	71.33	144.56
	Total Expenses	1,399.40	566.95
3	Profit / (Loss) before exceptional items and tax (1-2)	653.91	381.30
4	Exceptional Items	-	-
5	Profit / (Loss) before Tax (3 + 4)	653.91	381.30
6	Tax expense		
	a. Current Tax	182.90	107.82
	b. Deferred Tax	(0.05)	(0.07)
	c. Excess/short provision relating earlier year tax	0.44	
7	Profit / (Loss) for the year	470.62	273.55
	Profit (Loss) for the period before minority interest		
	Share of Profit/Loss of Subsidiaries	-	-
	Share of Profit/Loss for Associates	3.72	0.47
	Profit(Loss) of minority interest	(0.50)	(3.53)
	Net Profit after taxes, minority interest and share of profits of Associates	474.84	277.55
	Other comprehensive income		
	Items that will not be reclassified to profit or loss	58.68	96.35
	Income tax relating to items that will not be reclassified to profit or loss	16.29	26.54
	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	517.23	347.36
	Details of Equity share capital		
	Paid up equity share capital (Face value of Rs. 10/- each)	1,997.49	1,997.49
	Earnings Per Share		
	(a) Basic	2.38	1.39
	(b) Diluted	2.38	1.39



Note:

1	The above financial results were reviewed by the audit committee and approved by the board of directors on 30.05.2019.
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 ANKUR VINOD & CO.
Chartered Accountant

FRN: 0144150

Ankur Agarwal
Proprietor
M.NO. 407510



For APOORVA LEASING FINANCE & INVESTMENT COMPANY LIMITED

ATUL SINGH TYAGI
Managing Director



Place: Noida

Date: 30/05/2019

Statement of Assets and Liabilities

S.No.	Particulars	Consolidated	
		As on 31/03/2019	As on 31/03/2018
		(Audited)	(Audited)
	ASSETS		
(1)	Non Current Assets		
a	Property Plant & Equipment	0.73	1.14
b	Capital Work In progress	0.00	0.00
c	Investment Property	865.17	1039.65
d	Goodwill	0.00	0.00
e	Other intangible Assets	0.00	0.00
f	Intangible assets under Development	0.00	0.00
g	Biological Assets other than bearer plants	0.00	0.00
h	Financial Assets		
(i)	Investments	4841.43	4938.67
(ii)	Trade Receivables	0.12	0.50
(iii)	Loans	0.00	11.65
(iv)	others		
i	Deferred tax assets (net)	0.13	0.07
j	other non-current assets	20.00	20.00
2	Current Assets		
a	Inventories	293.60	1070.93
b	Financial Assets		0.00
(i)	Investments	10.53	50.35
(ii)	Trade Receivables	232.31	132.17
(iii)	Cash & Cash Equivalents	132.20	73.92
(iv)	Bank Balances other than (iii) above	0.00	8.00
(v)	Loans	5918.24	6717.90
(vi)	Others (to be specified)	0.00	0.00
c	Current Tax Assets (Net)	200.78	174.51
d	Other current Assets	1257.39	792.06
	Total Assets	13772.63	15031.52



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EQUITY AND LIABILITIES			
1	Equity		
a	Equity Share Capital	1997.49	1997.49
b	other Equity	11179.96	11659.71
2	Non Controlling Interest	282.63	382.91
	<u>Liabilities</u>		
3	Non- current Liabilities		
a	Financial Liabilities	0.00	0.00
(i)	Borrowings	0.00	0.00
(ii)	Trade Payables	0.00	0.00
(iii)	other financial Liabilities	0.00	0.00
b	Provisions	0.00	0.00
c	Deferred Tax Liabilities (Net)	0.00	0.00
d	other non-current Liabilities	0.00	0.00
4	Current Liabilities		
a	Financial Liabilities	0.00	0.00
(i)	Borrowings	69.08	144.30
(ii)	Trade Payable	7.70	20.33
(iii)	other financial Liabilities	0.00	0.00
b	other current Liabilities	36.59	692.41
c	Provisions	0.00	0.00
d	Current Tax Liabilities (Net)	199.18	134.37
	Total Equity & Liabilities	13772.63	15031.52


For ANKUR VINOD & CO.

Chartered Accountant

FRN: 014415C

Ankur Agarwal
Proprietor
M.NO. 407510

For APOORVA LEASING FINANCE AND INVESTMENT COMPANY LIMITED


Managing Director



Place: Noida

Date: 30/05/2019



ANKUR VINOD & CO.
CHARTERED ACCOUNTANTS

30-B, New Mandi, Muzaffarnagar

Ph No. 91-9897329037

E-Mail-ankur_agarwalca@rediffmail.com

Independent Auditor's Report

Auditor's Report On 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

To

The Board of Directors of

Apoorva Leasing Finance & Investment Co. Ltd.

We have audited the quarterly financial results of Apoorva Leasing Finance & Investment Co. Ltd. for the quarter ended 31st March, 2019 and year to date results for the period 01st April, 2018 to 31st March, 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly Standalone Audited Financial Results as well as the year to date Standalone Audited Financial Results have been prepared on the basis of the interim financial statements, which is the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (IND AS 34), for interim financial reporting prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.



We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material mis-statement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31st March, 2019 as well as the year to date results for the period from 01st April, 2018 to 31st March, 2019.

For **Ankur Vinod & Co.**
Chartered Accountants
FRN: 014415C


Ankur Agarwal
Proprietor
M.No.407510

Place: Noida

Date: 30/05/2019



ANKUR VINOD & CO.
CHARTERED ACCOUNTANTS

30-B, New Mandi, Muzaffarnagar

Ph No. 91-9897329037

E-Mail-ankur_agarwalca@rediffmail.com

Auditor's Report on Consolidated Year to Date Results

Auditor's Report On 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

To

The Board of Directors of

Apoorva Leasing Finance & Investment Co. Ltd.

We have audited the consolidated financial results of Apoorva Leasing Finance & Investment Co. Ltd. for the consolidated year to date for the period 01st April, 2018 to 31st March, 2019, attached herewith being submitted by the company pursuant to Regulation 33 of SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015. These consolidated year to date financial results have been prepared from consolidated financial statements, which is the responsibility of the company's management.

The audited annual consolidated financial statements for the year ended March 31, 2019, and the relevant requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such consolidated Ind AS financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard, Interim Financial Reporting (Ind AS 34), prescribed under the



Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining the evidence on a test basis, supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

We did not audit the financial statements of 2 (Two) subsidiaries and 5 (Five) associates included in the consolidated year to date results, whose consolidated interim financial statements reflect total assets of Rs. 892.93.00 Lacs as at 31st March, 2019 (year to date) as well as the total revenue of Rs. 11.04 Lacs as at 31st March, 2019 (year to date). These interim financial statements and other financial information have been audited by other auditors whose report(s) has (have) been furnished to us, or approved by the management, wherever required and our opinion on the year to date results, to the extent that they have been derived from such interim financial statements is based solely on the report of such other auditors or approved by the management wherever required

In our opinion and to the best of our information and according to the explanations given to us these consolidated year to date results:

- (i) include the year to date of the following entities (list of entities included in consolidation);

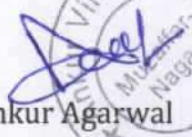
S.No.	Name of Company	Nature
1	Yukati E Services Limited	Subsidiary
2	Cloud Business Advisory LLP	Associate
3	Summer Infotech Private Limited	Associate
4	Space Height Construction LLP	Subsidiary




5	Avancer Infrsolution Pvt. Ltd.	Associate
6	Antriksh Stocks & Shares Broker Pvt. Ltd.	Associate
7	Akshat Commodity Limited	Associate

- (ii) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (iii) give a true and fair view of the consolidated net profit/loss and other financial information for the consolidated year to date results for the period from 01st April, 2018 to 31st March, 2019.

For **Ankur Vinod & Co.**
Chartered Accountants
FRN: 014415C


Ankur Agarwal
Proprietor
M.No.407510



Place: Noida

Date: 30/05/2019

APOORVA LEASING FINANCE & INVESTMENT CO. LTD.

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

CIN No. L74899DL1983PLC016713 Email : apoorvaleasing@gmail.com

PH # 0120 - 4372849

Annexure - 3

30th May, 2019

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 fourth quarter and financial year ended 31st March, 2019, 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