

# ABHINAV LEASING AND FINANCE LIMITED

REGD OFF: S-524, 1ST FLOOR, VIKAS MARG, SHAKARPUR-DELHI-110092  
Email: abhinavleasefinltd@gmail.com, Website: www.abhinavleasefinltd.in  
CIN: L65100DL1984PLC018748 Ph: 011-40108941

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To,

Date: 09.11.2021

**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 30<sup>th</sup> September, 2021**

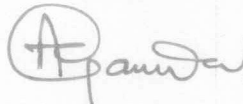
In terms of SEBI (listing Obligation and Disclosure Requirements) Regulation, 2015, we hereby enclose a copy of Unaudited Financial Results of the company for the Quarter and half year ended 30<sup>th</sup> September, 2021, approved at the meeting of the Board of Directors of the company held on 09<sup>th</sup> November, 2021. The Above said meeting was duly held which started at 6.00 PM and concluded at 6.30 PM.

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

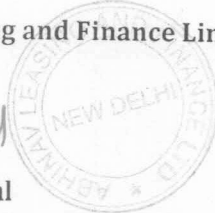
Kindly take it on record

Thanking you.

**For Abhinav Leasing and Finance Limited**



**Atul Kumar Agarwal**  
(Director)  
Din: 00022779



**Encl: As above**

**Abhinav Leasing and Finance Limited**

CIN: L65100DL1984PLC018748

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

**STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2021**

| Sr. No. | Particulars  | QUARTER ENDED |               |               | HALF YEAR ENDED |                 | (Rs. In Lakhs)  |
|---------|--|---------------|---------------|---------------|-----------------|-----------------|-----------------|
|         |  | 30.09.2021    | 30.06.2021    | 30.09.2020    | 30.09.2021      | 30.09.2020      | YEAR ENDED      |
|         |  | (Unaudited)   | (Unaudited)   | (Unaudited)   | (Unaudited)     | (Audited)       | 31.03.2021      |
| 1       | Revenue from Operations                                    | 891.16        | 399.90        | 503.06        | 1,602.68        | 6,905.39        | 7,441.69        |
| 2       | Other Income   | 0.002         | 13.80         | 3.31          | 6.70            | 3.31            | 0.002           |
| 3       | <b>Total Income</b>  | <b>891.16</b> | <b>413.70</b> | <b>506.37</b> | <b>1,609.38</b> | <b>6,908.70</b> | <b>7,441.69</b> |
| 4       | <b>Expenses</b>  |               |               |               |                 |                 |                 |
|         | (i) Cost of Material Consumed                              | -             | -             | -             | -               | -               | -               |
|         | (ii) Purchases of Stock-in-Trade                           | 1,060.73      | 597.15        | 485.21        | 1,657.88        | 6,926.96        | 7,271.33        |
|         | (iii) Change in Stock-in-Trade                             | (299.43)      | (209.23)      | (16.13)       | (508.66)        | (54.26)         | 95.43           |
|         | (iv) Employee Benefit Expenses                             | 1.20          | 1.20          | 1.20          | 2.40            | 1.95            | 16.68           |
|         | (v) Finance Cost   | 2.89          | 14.24         | 12.90         | 17.13           | 12.90           | 36.53           |
|         | (vi) Depreciation & Amortisation Expenses                  | 0.10          | 0.10          | 0.37          | 0.20            | 0.37            | 0.52            |
|         | (vii) Other expenses                                       | 121.50        | 5.19          | 2.49          | 126.69          | 5.48            | 14.48           |
| 5       | <b>Total Expenses</b>                                      | <b>886.98</b> | <b>408.65</b> | <b>486.03</b> | <b>1,295.63</b> | <b>6,893.39</b> | <b>7,434.96</b> |
| 6       | <b>Profit before exceptional items and Tax</b>             | <b>4.18</b>   | <b>5.05</b>   | <b>20.34</b>  | <b>313.75</b>   | <b>15.31</b>    | <b>6.72</b>     |
| 0       | Exceptional items  | -             | -             | -             | -               | -               | -               |
| 7       | <b>Profit/ (Loss) before Tax</b>                           | <b>4.18</b>   | <b>5.05</b>   | <b>20.34</b>  | <b>313.75</b>   | <b>15.31</b>    | <b>6.72</b>     |
| 8       | <b>Tax expenses</b>  |               |               |               |                 |                 |                 |
|         | (i) Current tax  | -             | -             | 5.29          | -               | 5.29            | 1.75            |
|         | (ii) Deferred tax  | -             | -             | -             | -               | -               | 3.70            |
| 9       | <b>Total Tax Expense</b>                                   | <b>-</b>      | <b>-</b>      | <b>5.29</b>   | <b>-</b>        | <b>5.29</b>     | <b>5.45</b>     |
| 10      | <b>Other comprehensive income, net of income tax</b>       | <b>4.18</b>   | <b>5.05</b>   | <b>15.05</b>  | <b>313.75</b>   | <b>10.02</b>    | <b>-</b>        |
| 11      | <b>Total other comprehensive income, net of income tax</b> | <b>4.18</b>   | <b>5.05</b>   | <b>15.05</b>  | <b>313.75</b>   | <b>10.02</b>    | <b>-</b>        |
| 12      | <b>Total Comprehensive income for the period</b>           | <b>4.18</b>   | <b>5.05</b>   | <b>15.05</b>  | <b>313.75</b>   | <b>10.02</b>    | <b>-</b>        |
| 13      | <b>Paid up equity share capital-(F.V. Re. 10 Each)</b>     | <b>499.80</b> | <b>449.80</b> | <b>499.80</b> | <b>499.80</b>   | <b>499.80</b>   | <b>449.80</b>   |
| 14      | <b>Earnings per share :</b>                                |               |               |               |                 |                 |                 |
|         | Basic  | 0.0084        | 0.011         | 0.0301        | 0.6278          | 0.0200          | 0.019           |
|         | Diluted  | 0.0084        | 0.011         | 0.0301        | 0.6278          | 0.0200          | 0.019           |

**NOTES:**

- The aforesaid Financial results have reviewed by the Audit Committee and approved by the Board of Directors in the Board Meeting held on 9th November,2021. The Statutory Auditors have carried out Limited Review of Financial Results for the Quarter and half year ended on 30.09.2021.
- The Financial results have been prepared in accordance 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 accepted in India.
- 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.
- 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.
- No investors complaints was pending at the beginning of quarter. No complaint was received during the quarter ended on 30.09.2021

Place: New Delhi

Date: 09.11.2021

Abhinav Leasing and Finance Limited

*Mamta*  
Mamta Agarwal  
(Managing Director)

# Abhinav Leasing and Finance Limited

CIN: L65100DL1984PLC018748

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

Unaudited Standalone Balance Sheet as at September 30, 2021

(Rs. In Lakhs)

|   | Unaudited 30.09.2021 | Audited 31.03.2021 |
|---|----------------------|--------------------|
| <b>(B) ASSETS</b>                             |                      |                    |
| <b>(1) NON CURRENT ASSETS</b>                 |                      |                    |
| (a) Fixed Assets                              | 2.27                 | 2.46               |
| (b) Non Current Investment                    | -                    | -                  |
| (c.)Deffered Tax Assets (net)                 | 1.60                 | 1.60               |
| (d) Investments                               | 65.48                | 65.48              |
| (e) Other Non Current Assets                  | 57.17                | 1,075.54           |
| <b>SUB-TOTAL NON CURRENT ASSETS</b>           | <b>126.52</b>        | <b>1,145.08</b>    |
| <b>(2) CURRENT ASSETS</b>                     |                      |                    |
| (a) Cash and Equivalent                       | 7.61                 | 73.13              |
| (b) Short term loan and Advances              | -                    | -                  |
| (c.) Other financial Assets                   | -                    | -                  |
| (d) Other Current Assets                      | 25.47                | 15.29              |
| (e) Inventories                               | 617.75               | 109.09             |
| (f) Trade Receivables                         | (2.15)               | 2.52               |
| <b>SUB-TOTAL CURRENT ASSETS</b>               | <b>648.67</b>        | <b>200.02</b>      |
| <b>TOTAL ASSETS (1+2)</b>                     | <b>775.19</b>        | <b>1,345.10</b>    |
| <b>(A) EQUITY &amp; LIABILITIES</b>           |                      |                    |
| <b>(1) SHAREHOLDER'S FUND</b>                 |                      |                    |
| (a) Share Capital                             | 499.80               | 499.80             |
| (b) Reserves and Surplus                      | 70.83                | 61.61              |
| <b>SUB-TOTAL SHAREHOLDERS FUNDS</b>           | <b>570.63</b>        | <b>561.41</b>      |
| <b>(2) NON CURRENT LIABILITIES</b>            |                      |                    |
| Loans and Advances                            | 174.18               | -                  |
| Defered Payment Liabilities (net)             | -                    | -                  |
| <b>SUB-TOTAL NON CURRENT LIABILITIES</b>      | <b>174.18</b>        | <b>-</b>           |
| <b>(3) CURRENT LIABILITIES</b>                |                      |                    |
| (a) Trade Payable                             | -                    | -                  |
| (b) Other Current Liabilities                 | 7.38                 | 6.07               |
| (c) Other financial Liability                 | 17.13                | 771.77             |
| (c) Short Term Provision                      | 5.88                 | 5.86               |
| <b>SUB-TOTAL CURRENT LIABILITIES</b>          | <b>30.38</b>         | <b>783.69</b>      |
| <b>TOTAL EQUITY &amp; LIABILITIES (1+2+3)</b> | <b>775.19</b>        | <b>1,345.10</b>    |

## NOTES:

- The aforesaid Financial results have reviewed by the Audit Committee and approved by the Board of Directors in the Board Meeting held on 9th November, 2021. The Statutory Auditors have carried out Limited Review of Financial Results for the Quarter and half year ended on 30.09.2021.
- The Financial results have been prepared in accordance 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 accepted in India.
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- No investors complaints was pending at the beginning of quarter. No complaint was received during the quarter ended on 30.09.2021

Abhinav Leasing and Finance Limited

Place: New Delhi

Date: 09.11.2021

Mamta  
Mamta Agarwal  
(Managing Director)

**ABHINAV LEASING AND FINANCE LIMITED**

CIN NO. L65100DL1984PLC018748

**Standalone Unaudited Cash Flow Statement as on September 30, 2021**

(Rs. in lakhs)

|    | Particulars  | For the Half Year Ended<br>September 30, 2021 | For the Half Year Ended March<br>31, 2021 |
|----|--|---|---|
| A. | <b>Cash flow from operating activities</b>                                       |   |   |
|    | Profit/(loss) before tax   |   |   |
|    | Adjusted for :   |   |   |
|    | Depreciation and amortisation expense  | 9.24  | 6.72                                      |
|    | Leasehold prepayments amortisation   | 0.195   | 0.52                                      |
|    | Interest/dividend income   | -   | -   |
|    | Gain on investment   | -   | -   |
|    | Loss on sale of shares   | (0.627)                                       | -   |
|    | change in provision  | 0.0200  | -   |
|    | <b>Operating profit/(loss) before working capital changes</b>                    |   |   |
|    | Adjusted for :   | 8.82  | 7.24                                      |
|    | (Increase)/Decrease in trade receivables   |   |   |
|    | (Increase)/Decrease in inventories   | 4.668   | 257.29                                    |
|    | (Increase)/Decrease in other assets  | (508.66)                                      | 95.43                                     |
|    | Increase/(Decrease) in trade payables  | (10.18)                                       | (12.98)                                   |
|    | (Increase)/Decrease in Short/Term loans & Advances                               | -   | -   |
|    | Increase/(Decrease) in other liabilities   | -   | -   |
|    | Increase/(Decrease) in other financial liabilities                               | 1.311   | 398.89                                    |
|    | Increase/(Decrease) in other financial assets                                    | (754.64)                                      | -   |
|    | <b>Cash generated from operations</b>  | (1,267.50)                                    | 738.62                                    |
|    | Net Income taxes (paid) / refunds  | (1,258.67)                                    | 745.86                                    |
|    | <b>Net cash from operating activities</b>  | (1,258.67)                                    | 745.46                                    |
|    | <b>A</b>   |   | (0.40)                                    |
| B. | <b>Cash flow from investing activities</b>                                       |   |   |
|    | Capital expenditure on property, plant and equipments including capital advances | -   | -   |
|    | Sale of property, plant and equipments   | -   | -   |
|    | Purchases of investments   | 0.189   | -   |
|    | Loans and Advances   | -   | (9.02)                                    |
|    | Sale/Remeasurement of investments  | -   | (717.42)                                  |
|    | Sale of non-current assets   | -   | -   |
|    | Interest received/Dividend received  | 1,018   | -   |
|    | Bank balances not considered as cash and cash equivalents                        | 0.63  | -   |
|    | -Deposits placed   | -   | -   |
|    | -Deposits matured  | -   | -   |
|    | <b>Net cash used in investing activities</b>                                     | 1,019.19                                      | (726.44)                                  |
|    | <b>B</b>   |   |   |
| C. | <b>Cash flow from financing activities</b>                                       |   |   |
|    | Proceeds from long-term borrowings   | 174.180                                       | -   |
|    | Proceeds from short term borrowings  | -   | -   |
|    | Repayment of long-term borrowings  | -   | -   |
|    | Repayment of short-term borrowings   | -   | -   |
|    | Interest and finance charges paid  | (0.183)                                       | -   |
|    | <b>Net cash used in financing activities</b>                                     | 174.00  | -   |
|    | <b>C</b>   |   |   |
|    | <b>Net (decrease) / increase in cash and cash equivalents</b>                    | (65.49)                                       | 19.02                                     |
|    | <b>A+B+C</b>   |   |   |
|    | <b>Cash and cash equivalents as at the beginning of the year</b>                 | 73.1  |   |
|    | <b>Cash and cash equivalents as at the End of the year</b>                       | 7.61  | 54.11                                     |

Maula



To  
The Board of Directors of  
Abhinav Leasing and Finance Limited

We have reviewed the accompanying statement of Un-audited Standalone Financial results of **Abhinav Leasing and Finance Limited** ('the Company') for the quarter and half year ended September 30, 2021 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 Board of Directors. The preparation of the statement is in accordance with the recognition and 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.

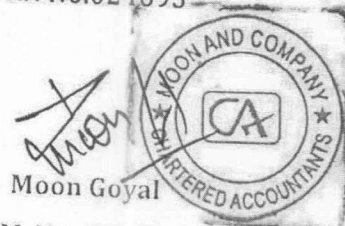
2. We conducted our review in accordance with the **Standard on Review Engagement (SRE) 2410**, "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the 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 Disclosure 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 quarter and half year ended September 30, 2021 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.

Place: New Delhi

Date: 09.11.2021

For Moon and Company

FRN No.024693



Moon Goyal

M. No. 523034  
(Partner)

UDIN - 21523034AAAG93A31

# ABHINAV LEASING AND FINANCE LIMITED

REGD OFF: S-524, 1ST FLOOR, VIKAS MARG, SHAKARPUR-DELHI-110092

Email: abhinavleasefinltd@gmail.com, Website: www.abhinavleasefinltd.in

CIN: L65100DL1984PLC018748 Ph: 011-40108941

To,

Date: 09/11/2021

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

Scrip Code: 538952

**Sub: - Undertaking regarding Non-Applicability of Statement of Deviation(s) or Variations(s) 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

*Mamta*

Mamta Agarwal  
Managing Director  
DIN: 02425119

