

# 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: 14.11.2022

**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, 2022**


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, 2022, approved at the meeting of the Board of Directors of the company held on 14<sup>th</sup> November, 2022. The Above said meeting was duly held which started at 1:55 PM and concluded at 2:30 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, 2022							
(Rs. In Lakhs)							
Sr. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Revenue from Operations	1,300.24	254.33	891.16	1,554.57	1,602.68	3,150.38
2	Other Income	(3.10)	8.65	0.002	5.55	6.70	17.732
3	<b>Total Income</b>	<b>1,297.14</b>	<b>262.98</b>	<b>891.16</b>	<b>1,560.12</b>	<b>1,609.38</b>	<b>3,168.11</b>
4	<b>Expenses</b>						
	(i) Cost of Material Consumed						
	(ii) Purchases of Stock-in-Trade	920.49	93.52	1,060.73	1,014.01	1,657.88	3,222.87
	(iii) Change in Stock-in-Trade	223.50	112.76	(299.43)	336.26	(508.66)	(473.14)
	(iv) Employee Benefit Expenses	3.06	6.66	1.20	9.72	2.40	32.53
	(v) Finance Cost	122.77	15.00	2.89	137.77	17.13	79.53
	(vi) Depreciation & Amortisation Expenses	1.86	1.35	0.10	3.21	0.20	2.49
	(vii) Other expenses	13.10	31.38	121.50	44.48	126.69	295.20
5	<b>Total Expenses</b>	<b>1,284.77</b>	<b>260.67</b>	<b>886.98</b>	<b>1,545.44</b>	<b>1,295.63</b>	<b>3,159.48</b>
6	<b>Profit before exceptional items and Tax</b>	<b>12.37</b>	<b>2.31</b>	<b>4.18</b>	<b>14.68</b>	<b>313.75</b>	<b>8.64</b>
0	Exceptional items		-	-		-	-
7	<b>Profit/ (Loss) before Tax</b>	<b>12.37</b>	<b>2.31</b>	<b>4.18</b>	<b>14.68</b>	<b>313.75</b>	<b>8.64</b>
8	<b>Tax expenses</b>						
	(i) Current tax		-	-		-	2.24
	(ii) Deferred tax		-	-		-	0.03
9	<b>Total Tax Expense</b>		-	-		-	2.27
10	<b>Other comprehensive income, net of income tax</b>		-	-		-	-
11	<b>Total other comprehensive income, net of income tax</b>		-	-		-	-
12	<b>Total Comprehensive income for the period</b>	<b>12.37</b>	<b>2.31</b>	<b>4.18</b>	<b>14.68</b>	<b>313.75</b>	<b>6.37</b>
13	<b>Paid up equity share capital-(F.V. Re. 10 Each)</b>	<b>499.80</b>	<b>499.80</b>	<b>499.80</b>	<b>499.80</b>	<b>499.80</b>	<b>499.80</b>
14	<b>Earnings per share :</b>						
	Basic	0.025	0.005	0.0084	0.0294	0.6278	0.013
	Diluted	0.0248	0.005	0.0084	0.0294	0.6278	0.013



# STATEMENT OF ASSETS AND LIABILITIES

(Rs. In lakh)

Particular	As at 30th September 2022 (unaudited)	As at 31st March 2022 (audited)
<b>ASSETS</b>		
<b>Financial Assets</b>		
Trade Receivable		-
Investment	65.68	65.68
Other Financial assets	4,571.37	2,983.30
Cash & Cash Equivalents	26.71	70.61
<b>Total Financial Assets (A)</b>	<b>4,663.76</b>	<b>3,119.59</b>
<b>Non-Financial Assets</b>		
Inventories	245.97	582.23
Property, Plant and Equipment	17.77	20.98
Deffered Tax Assets	1.57	1.57
Goodwill		
Other Intangible Assets		
Other Non-Financial Assets	5.00	-
<b>Total Non-Financial Assets (B)</b>	<b>270.31</b>	<b>604.78</b>
<b>Total Assets (A+B)</b>	<b>4,934.07</b>	<b>3,724.37</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	499.80	499.80
Other Equity (Reserve & Surplus)	75.09	60.41
<b>(A)</b>	<b>574.89</b>	<b>560.21</b>
<b>Liabilities</b>		
<b>Fiancial Liabilities</b>		
Financial Liabilities		
Borrowings		-
Security Deposit		-
Other Financial Liabilities	4,332.03	3,085.00
Deferred Payment Liabilities (net)		-
Provisions		-
Deferred Tax Liabilities		-
<b>Total Financial Liabilities (B)</b>	<b>4,332.03</b>	<b>3,085.00</b>
<b>Non-Financial Liabilities</b>		
Other Non-Financial Liabilities	11.90	65.25
Provisions	15.24	13.91
<b>Total Non-Financial Liabilities (C)</b>	<b>27.14</b>	<b>79.15</b>
<b>Total Liabilities (B+C)</b>	<b>4,359.17</b>	<b>3,164.15</b>
<b>Total Equity and Liabilities (A+B+C)</b>	<b>4,934.07</b>	<b>3,724.37</b>



**ABHINAV LEASING AND FINANCE LIMITED**

CIN NO. L65100DL1984PLC018748

Standalone Unaudited Cash Flow Statement as on September 30, 2022

		(Rs. in lakhs)	
	Particulars	For the Half Year Ended September 30, 2022	For the Half Year Ended September 30, 2021
A.	<b>Cash flow from operating activities</b>		
	Profit/(loss) before tax	14.68	9.24
	Adjusted for :		
	Depreciation and amortisation expense	3.21	0.195
	Leaschold prepayments amortisation		
	Interest/dividend income		(0.627)
	Gain on investment		0.02
	change in provision		
		17.89	8.83
	<b>Operating profit/(loss) before working capital changes</b>		
	Adjusted for :		
	(Increase)/Decrease in trade receivables		4.668
	(Increase)/Decrease in inventories	336.26	(508.66)
	(Increase)/Decrease in other assets	(1593.07)	(10.18)
	Increase/(Decrease) in trade payables		
	(Increase)/Decrease in Short Term loans & Advances		
	Increase/(Decrease) in other liabilities	(52.01)	1.311
	Increase/(Decrease) in other financial liabilities	1244.74	(754.64)
	Increase/(Decrease) in other financial assets		
		(64.08)	(1267.50)
	<b>Cash generated from operations</b>	(46.20)	(1258.67)
	Net Income taxes (paid) / refunds		0.00
	<b>Net cash from operating activities</b> A	(46.20)	(1258.67)
B.	<b>Cash flow from investing activities</b>		
	Capital expenditure on property, plant and equipments including capital advances		0.189
	Sale of property, plant and equipments		
	Purchases of investments		
	Loans and Advances		
	Sale/Remeasurement of investments		1018.00
	Sale of non-current assets		0.63
	Interest received/Dividend received		
	Bank balances not considered as cash and cash equivalents		
	-Deposits placed		
	-Deposits matured		
	<b>Net cash used in investing activities</b> B		1019.19
C.	<b>Cash flow from financing activities</b>		
	Proceeds from long-term borrowings		174.18
	Proceeds from short term borrowings		
	Repayment of long-term borrowings	2.29	
	Repayment of short-term borrowings		(0.183)
	Interest and finance charges paid		
	<b>Net cash used in financing activities</b> C	2.29	174.00
	<b>Net (decrease) / increase in cash and cash equivalents</b> A+B+C	(43.91)	(65.49)
	<b>Cash and cash equivalents as at the beginning of the year</b>	70.61	73.10
	<b>Cash and cash equivalents as at the End of the year</b>	26.70	7.61



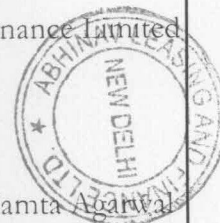


## NOTES:

1. The aforesaid Financial results have reviewed by the Audit Committee and approved by the Board of Directors in the Board Meeting held on 14th November,2022. The Statutory Auditors have carried out Limited Review of Financial Results for the Quarter and half year ended on 30.09.2022.
2. 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 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 30.09.2022
5. Figures of Previous year/Quarter f have been regrouped/reclassified wherever considered necessary to confirm to the current year classification
- 6.Provision for tax have been made at year end only

Abhinav Leasing and Finance Limited

*Mamta*



Place: New Delhi

Date: 14.11.2022

Mamta Agarwal  
(Managing Director)



**Independent Auditor's Review report on Unaudited Standalone Financial Results of the Company for quarter ended 30 September 2022 and year to date results for the period 01 April 2022 to 30 September 2022 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 and Finance Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Abhinav Leasing and Finance Limited(*"the Company"*) for the quarter ended 30 September 2022 and year to date results for the period 01 April 2022 to 30 September 2022(*"the Statement"*).
2. The Statement, which is the responsibility of the company's management and approved by Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian accounting Standards 34 *"interim financial reporting"*(*"IND-AS-34"*) , prescribed under Section 133 of the companies Act and other accounting principles generally accepted in India and in compliance with Regulation 33 Of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation, 2015.Our responsibility is to issue a report on the statement based on our review.
3. 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.
4. 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.



5. 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:- 22088218BDAWSU9371**

*Anil Gupta*



**CA Anil Gupta**  
**(Partner)**  
**M. No: - 008218**  
**Place: - New Delhi**  
**Date: - 14-11-2022**

# ABHINAV LEASING AND FINANCE LIMITED

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To,

Date: 14/11/2022

**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**



**ATUL KUMAR AGARWAL**  
**(Director)**  
**Din: 00022779**