

# SHREEVATSAA FINANCE AND LEASING LIMITED

Reg. Off: 120/500 (10), LAJPAT NAGAR, KANPUR-208005  
CIN: L45201UP1986PLC008364  
Telephone No.: 0512-2530991/96, Fax: 0512-2532554  
Email: investors.svfl@rediffmail.com, Website: www.svfl.co.in

May 30, 2022

To,

The Manager (Listing)  
Corporate Relationship Department  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400001

**Scrip Code: 532007**

Dear Ma'am/ Sir,

**Sub: Submission of Standalone Audited Financial Results for the Fourth Quarter and Financial Year ended on March 31, 2022**

Pursuant to Regulation 30 and 33 read with Schedule III and other applicable provisions of the of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we enclose hereto, for your information and record:

- 1) Auditor's Report on Standalone Audited Financial Results for the fourth quarter and financial year ended on March 31, 2022;
- 2) Standalone Audited Financial Results of the Company for the fourth quarter and financial year ended on March 31, 2022 along with Statement of Assets and Liabilities as at year ended 31<sup>st</sup> March, 2022;

The above results have been duly approved by the Board of Directors of the Company at their meeting held today i.e. May 30, 2022. The Board meeting commenced at 04:00 P.M. and concluded at 05:30 P.M.

Further pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we hereby declare that the Statutory Auditors of the Company, M/s. R. Mohla & Co., Chartered Accountants (Firm Registration No. 003716C) have issued an Audit Report with unmodified opinion on Audited Financial Results (Standalone) of the Company for the quarter and year ended March 31, 2022.

In terms of Regulation 47 of the SEBI (LODR) Regulations, 2015 the standalone financial results for the fourth quarter and financial year ended on March 31, 2022 shall be published on 01<sup>st</sup> June, 2022 in the Kanpur edition of Hindustan Times (English Edition) and Rashtriya Sahara (Regional Edition).

The Standalone financial results for the quarter/year ended March 31, 2022 shall be available on the Company's website at www.svfl.co.in.

Thanking you and assuring you our best co-operation at all times.

Yours faithfully,

For **SHREEVATSAA FINANCE AND LEASING LIMITED**



Ashish Thakur  
Company Secretary and Compliance officer  
Mem. No.: FCS-8453



Encl: a/a

**R. Mohla & Co.**  
**Chartered Accountants**  
**14, Ratan Vila,**  
**7/33, Tilak Nagar,**  
**Kanpur – 208002**  
**Ph. No.0512-3047931, 3042759**

**Independent Auditors' Report on Quarterly and Annual audited Standalone Financial Results of Shreevatsaa Finance & Leasing Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

The Board of Directors  
Shreevatsaa Finance & Leasing Limited  
120/500 (10), Lajpat Nagar,  
Kanpur, UP-208005

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying Statement of quarterly and annual Standalone Financial Results of M/s. Shreevatsaa Finance & Leasing Limited (the "Company"), for the quarter and year ended March 31, 2022 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and Other comprehensive income and other financial information for the quarter ended March 31, 2022 and the year ended March 31, 2022.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



**R. Mohla & Co.**  
**Chartered Accountants**  
**14, Ratan Vila,**  
**7/33, Tilak Nagar,**  
**Kanpur – 208002**  
**Ph. No.0512-3047931, 3042759**

### **Management's Responsibilities for the Standalone Financial Results**

This Statement has been prepared on the basis of the aforesaid standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and Other comprehensive income and other financial information of the company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the aforesaid Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the aforesaid Statement of Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the aforesaid Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the aforesaid Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- ❖ Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion,

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forgery, intentional omissions, misrepresentations, or the override of internal control.

- ❖ Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Sec 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion through a separate report in the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
- ❖ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the aforesaid standalone financial results made by the Board of Directors.
- ❖ Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- ❖ Evaluate the overall presentation, structure and content of the aforesaid Standalone Financial Results, including the disclosures, and whether the aforesaid Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

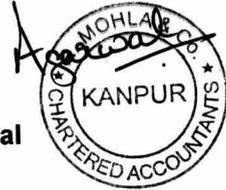


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**Other Matter**

The aforesaid standalone annual financial results include the results for the quarter ended March 31, 2022 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2022 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to a limited review by us, as required under the Listing Regulations.

**For: R.Mohla & Co.**  
**CHARTERED ACCOUNTANTS**  
**FRN: 003716C**

*Tanvi*  
  


**Tanvi Agarwal**  
**(Partner)**

**Membership No.: 424006**

**UDIN: 22424006AJWZKH4923**

**Date: 30.05.2022**

**Place: Kanpur**

# Shreevatsaa Finance And Leasing Limited

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**STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2022**

(Rs. in Lakhs)

Sl.	Particulars	Quarter Ended			Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>1</b>	<b>Income</b>					
	<b>(a) Revenue from operations</b>					
	i) Interest Income	14.43	17.98	71.91	84.06	95.79
	ii) Dividend Income	-	-	-	0.06	0.06
	iii) Rental Income	-	-	-	-	-
	iv) Fees and commission Income	-	-	-	-	-
	v) Net gain on fair value changes	-	-	-	-	-
	vi) Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-
	vii) Sale of products (including Excise Duty)	-	-	-	-	-
	viii) Sale of services	-	-	-	-	-
	ix) Other revenue from operations	-	3.87	-	3.87	-
	Total (a)	14.43	21.85	71.91	87.99	95.85
	<b>(b) Other income</b>					
	Total	0.89	1.30	1.33	4.73	6.05
	<b>Total Income (a+b)</b>	<b>15.32</b>	<b>23.15</b>	<b>73.24</b>	<b>92.72</b>	<b>101.90</b>
<b>2</b>	<b>Expenses</b>					
	i) Cost of materials consumed	-	-	-	-	-
	ii) Purchases of stock-in-trade	-	-	-	-	-
	iii) Changes in inventories of finished goods, work-in-progress and stock-in-trade	3.88	2.77	(1.50)	3.42	(5.67)
	iv) Employee benefit expense	6.23	5.16	5.92	22.28	21.63
	v) Finance costs	-	-	-	-	-
	vi) Depreciation, depletion and amortisation expense	-	-	-	-	-
	vii) Fees and commission expense	-	-	-	-	-
	viii) Net loss on fair value changes	-	-	-	-	-
	ix) Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-
	x) Impairment on financial instruments	-	-	-	-	-
	xi) Other expenses	0.48	0.91	0.77	7.98	7.81
	<b>Total Expenses</b>	<b>10.59</b>	<b>8.84</b>	<b>5.19</b>	<b>33.68</b>	<b>23.77</b>
<b>3</b>	<b>Total Profit before tax (1-2)</b>	<b>4.73</b>	<b>14.31</b>	<b>68.05</b>	<b>59.04</b>	<b>78.13</b>
<b>4</b>	<b>Tax expense</b>					
	Current tax	-	-	-	15.86	17.47
	Deferred tax	-	-	-	-	-
	<b>Total tax expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15.86</b>	<b>17.47</b>
<b>5</b>	<b>Total Profit (loss) after Tax (3-4)</b>	<b>4.73</b>	<b>14.31</b>	<b>68.05</b>	<b>43.18</b>	<b>60.66</b>
<b>6</b>	<b>Other comprehensive income net of taxes</b>					
	A) i) Items that wil not be reclassified to profit and Loss	-	-	-	-	-
	ii) Income that related to items that will not be reclassified to profit and					
	B) i) Items that wil not be reclassified to profit and Loss	-	-	-	-	-
	ii) Income that related to items that will be reclassified to profit and loss					
	<b>Total Other Comprehensive Income</b>	<b>4.73</b>	<b>14.31</b>	<b>68.05</b>	<b>43.18</b>	<b>60.66</b>
<b>7</b>	<b>Total Comprehensive Income for the year (5+6)</b>					
<b>8</b>	<b>Paid-up equity share capital (Face value of Rs. 10/- per share)</b>	<b>1,009.50</b>	<b>1,009.50</b>	<b>1,009.50</b>	<b>1,009.50</b>	<b>1,009.50</b>
<b>9</b>	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,148.24</b>	<b>1,105.19</b>
<b>10</b>	<b>Earnings per share (not annualised)</b>					
	Basic earnings per share	0.04	0.14	0.68	0.43	0.60
	Diluted earnings per share	0.04	0.14	0.68	0.43	0.60

**Notes:**

- The above standalone financial results have been reviewed by the Audit Committee and subsequently approved at the meeting of the Board of Directors held on 30th May 2022.
- The Financial Results are in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the relevant rules issued thereunder and other recognised accounting practices and policies to the extent applicable.
- The Company is engaged in only one business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Ind AS108-Operating Segments.
- The figures for the last quarter are on the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial year.
- Previous period figures have been regrouped, wherever necessary.
- The Statutory Auditors have expressed an unqualified audit opinion on the audited financial results for the quarter and year ended 31st March, 2022.

For SHREEVATSAA FINANCE AND LEASING LIMITED

Place: Kanpur  
Dated: 30.05.2022

Anil Kumar Sharma  
(Managing Director)  
DIN: 02463893



# Shreevatsaa Finance And Leasing Limited

Regd. Office: 120/500, (10), Lajpat Nagar, Kanpur-208005

CIN: L45201UP1986PLC008364, Telephone No.: 0512-2530991/96, Fax No. 0512-2532554

Email: investors.svfl@rediffmail.com, Website: www.svfl.co.in

**Statement of Assets & Liabilities as at 31st March, 2022**

(Rs. in Lakhs)

S. No.	Particulars	As at March 31, 2022 (Audited)	As at March 31, 2021 (Audited)
	<b>ASSETS</b>		
<b>1</b>	<b>Financial Assets</b>		
(a)	Cash and cash Equivalents	1.16	1.12
(b)	Bank Balance other than (a) above	116.87	125.79
(c)	Derivative financial instrument	-	-
(d)	Receivables		
	i) Trade Receivables	-	-
	ii) Other Receivables	62.09	64.60
(e)	Loans	1,993.54	1,940.78
(f)	Investments	-	-
(g)	Other Financial assets ( to be specified )	-	-
	<b>Total Non-Current Assets</b>	<b>2,173.66</b>	<b>2,132.29</b>
<b>2</b>	<b>Non-Financial Assets</b>		
(a)	Inventories	6.39	9.81
(b)	Current tax assets ( Net )	-	-
(c)	Deferred tax Assets (Net )	-	-
(d)	Investment Property	-	-
(e)	Biological assets other than bearer plants	-	-
(f)	Property, Plant and Equipment	0.12	0.12
(g)	Capital work-in-progress	-	-
(h)	Intangible assets under development	-	-
(i)	Goodwill	-	-
(j)	Other Intangible assets	-	-
(k)	Other non-financial assets (to be specified )	-	-
	<b>Total Current Assets</b>	<b>6.51</b>	<b>9.93</b>
	<b>TOTAL - ASSETS</b>	<b>2,180.17</b>	<b>2,142.22</b>
<b>B</b>	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
<b>1</b>	<b>Financial Liabilities</b>		
(a)	Derivative financial instruments	-	-
(b)	Payables		
	(I) Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(II) Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(c)	Debt Securities	-	-
(d)	Borrowings (other than Debt Securities )	-	-
(e)	Deposits	-	-
(f)	Subordinate Liabilities	-	-
(g)	Other financial liabilities (to be specified )	2.57	2.35
	<b>Total Financial Liabilities</b>	<b>2.57</b>	<b>2.35</b>
<b>2</b>	<b>Non-Financial Liabilities</b>		
(a)	Current tax Liabilities	-	-
(b)	Provisions	19.86	25.18
(c)	Deferred tax liabilities	-	-
(d)	Other non- financial liabilities (to be specified )	-	-
	<b>Total Non-Financial Liabilities</b>	<b>22.43</b>	<b>27.53</b>
<b>3</b>	<b>EQUITY</b>		
(a)	Equity share capital	1,009.50	1,009.50
(b)	Other Equity	1,148.24	1,105.19
		<b>2,157.74</b>	<b>2,114.69</b>
	<b>Total Liabilities and Equity</b>	<b>2,180.17</b>	<b>2,142.22</b>

For SHREEVATSAA FINANCE AND LEASING LIMITED

Place: Kanpur  
Dated: 30.05.2022

  
**Anil Kumar Sharma**  
 (Managing Director)  
 DIN: 02463893

# Shreevatsaa Finance And Leasing Limited

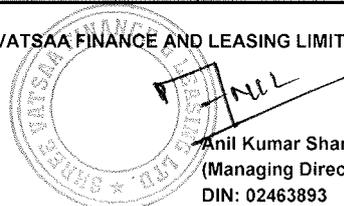
Regd. Office: 120/500, (10), Lajpat Nagar, Kanpur-208005  
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 Email: investors\_svfl@rediffmail.com, Website: www.svfl.co.in

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in Lakh )

Particulars	Year ended 31st March 2022	Year ended 31st March 2021
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit / (Loss) before taxation and extraordinary items	59.04	78.13
Adjustments for :		
Interest Income	-	-
Dividend Income	-	-
Profit on Sale of Investments	-	-
<b>Operating Profit before Working Capital changes</b>	<b>59.04</b>	<b>78.13</b>
<b>Changes in Working Capital</b>		
(Increase)/Decrease in Other Current Assets	-	-
(Increase)/Decrease in Other Financial Assets	227.44	(52.93)
(Increase)/Decrease in Other Non Current Assets	2.51	3.10
(Decrease)/Increase in Trade payable	-	-
(Decrease)/Increase in Other Financial Liabilities	0.22	(0.67)
(Decrease)/Increase in Current Provisions	-	-
(Increase)/Decrease in Other Non Current Liabilities	-	-
(Increase)/Decrease in Trade Receivables	-	0.00
(Increase)/Decrease in Inventories	3.42	(5.67)
<b>Changes in Working Capital</b>	<b>233.59</b>	<b>(56.17)</b>
<b>Cash generated/(used) in Operating Activities</b>	<b>292.63</b>	<b>21.96</b>
<b>Current Tax Expenses</b>	<b>21.31</b>	<b>10.73</b>
<b>Excess Provision for Income Tax</b>	<b>-</b>	<b>-</b>
	<b>21.31</b>	<b>10.73</b>
<b>Net Cash generated / (used) in Operating Activities (A)</b>	<b>271.32</b>	<b>11.23</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment	-	-
Proceeds From Investments	-	-
Purchase of Investment	-	-
<b>Net Cash generated / (used) from Investing Activities (B)</b>	<b>-</b>	<b>-</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Loan	-	-
Loan to Related Parties	(280.20)	(31.68)
Finance Cost	-	-
<b>Net Cash generated / (used) from Financing Activities (C)</b>	<b>(280.20)</b>	<b>(31.68)</b>
<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>(8.88)</b>	<b>(20.45)</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>126.91</b>	<b>147.36</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>118.03</b>	<b>126.91</b>
<b>Components of Cash and cash equivalents</b>		
Cash in hand	1.16	1.12
Balance with banks :		
In current accounts	5.25	3.29
In Fixed Deposit accounts	110.44	121.02
Accrued Interest on Fixed Deposit accounts	1.18	1.48
<b>Total cash and cash equivalents</b>	<b>118.03</b>	<b>126.91</b>

For SHREEVATSAA FINANCE AND LEASING LIMITED



Anil Kumar Sharma  
(Managing Director)  
DIN: 02463893

Place: Kanpur  
Dated: 30.05.2022

# SHREEVATSAA FINANCE AND LEASING LIMITED

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May 30, 2022

To,

The Manager (Listing)  
Corporate Relationship Department  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400001

**Scrip Code: 532007**

Dear Ma'am/ Sir,

**Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

## DECLARATION

I, Anil Kumar Sharma (DIN: 02463893), Managing Director of **Shreevatsaa Finance and Leasing Limited** having its Registered office at 120/500 (10), Lajpat Nagar, Kanpur-208005, hereby declare that the Statutory Auditors of the Company, M/s. R. Mohla & Co., Chartered Accountants (Firm Registration No. 003716C) have issued an Audit Report with unmodified opinion on standalone audited financial results for the fourth quarter and financial year ended on 31<sup>st</sup> March, 2022.

This declaration is issued in compliance of Regulation 33(3) (d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Amendment Regulations, 2016 vide notification no. SEBI/LAD-NRO/GN/2016-17/001 dated 25<sup>th</sup> May, 2016.

Thanking You,

For **SHREEVATSAA FINANCE AND LEASING LIMITED**



Anil Kumar Sharma  
(Managing Director)  
DIN: 02463893