

APOORVA LEASING FINANCE AND INVESTMENT COMPANY LIMITED

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

13th November, 2021

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. 13th November, 2021 at Corporate office of the Company have inter- alia transacted the following matters along with other routine business activities:-

1. Considered and approved the un-audited Standalone and Consolidated Financial Results along with the Limited Review Report issued by the Statutory Auditors of the Company for the quarter ended on 30th September, 2021

In this connection, please find enclosed herewith un-audited Standalone and Consolidated Financial Results of the Company for the quarter ended September 30, 2021 along with the Limited Review Report.

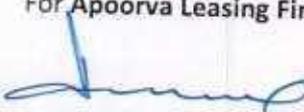
We further wish to inform you that the Board Meeting held today Commenced at 2.30 P.M. and concluded at 5.00 P.M.

This is for your information and record.

Thanking You,

Yours Faithfully,

For Apoorva Leasing Finance & Investment Company Limited


Atul Singh Tyagi
Managing Director





Ref. No.

Date

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 half year ended 30th September, 2021. 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 Pawan Nanak Bansal & Co.
Chartered Accountants
FRN: 008953C



Pawan Bansal
Partner
M.No. 078542
UDIN:

Date: 13th Nov, 2021

Place: Noida

UDIN: 21078542AAAKU4761

Email: capawanbansal@yahoo.com Web: www.pawannanakbansal.com

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 Unaudited Financial Results by Companies other than Banks

Statement of Standalone Unaudited Results for the Quarter and Half Year Ended 30.09.2021

Amount in lacs

S. NO.	Particulars	3 Months Ended	Preceding 3	Corresponding 3	Year to date	Year to date	Year Ended
		(30/09/21)	Months Ended	Months Ended in	figures for current	figures for the	
(Refer Notes Below)		Unaudited	Months Ended	the Previous Year	period ended	previous year	(31/03/21)
			(30/06/21)	(30/09/20)	(30/09/21)	ended (30/09/20)	
			Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	(a) Revenue from Operations	302.52	333.75	277.57	636.27	339.73	551.38
	(b) Other Income	0.64	-	7.88	0.64	11.06	18.53
	Total Income from Operations (net)	303.16	333.75	285.45	636.91	350.79	569.91
2	Expenses						
	a. Cost of Material Consumed	-	-	-	-	-	-
	b. Purchases of Stock in Trade	-	11.64	-	11.64	-	292.07
	c. Changes in Inventories of finished goods, work-in-progress and stock-in-trade	103.11	(11.64)	-	91.47	-	(292.07)
	d. Finance Cost	-	-	-	-	-	0.09
	e. Employee Benefits expense	27.37	14.14	22.22	41.51	44.95	91.30
	f. Depreciation and Amortisation expense	-	-	-	-	-	15.25
	g. Other expenses	8.93	8.91	15.23	17.84	36.48	48.24
	Total Expenses	139.41	23.05	37.45	162.46	81.43	154.88
3	Profit / (Loss) before exceptional items and tax (1-2)	163.75	310.70	248.00	474.45	269.36	415.03
4	Exceptional Items	-	-	-	-	-	13.15
5	Profit / (Loss) before Tax (3 + 4)	163.75	310.70	248.00	474.45	269.36	428.18
6	Tax expense						
	a. Current Tax	41.21	78.20	60.65	119.41	66.03	97.44
	b. Deferred Tax	-	-	-	-	-	(1.96)
	c. Excess/Short Provision of Earlier Year Tax	-	-	-	-	-	-
7	Profit / (Loss) for the period	122.54	232.50	187.35	355.04	203.33	332.70
	Other comprehensive income						
	Items that will not be reclassified to profit or loss	150.22	(177.57)	183.30	150.22	282.47	395.35
	Income tax relating to items that will not be reclassified to profit or loss	37.81	(44.69)	46.13	37.81	71.09	99.50
	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	234.95	99.62	324.52	467.45	414.71	628.55
	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	0.61	1.16	0.94	1.78	1.02	1.67
	(b) Diluted	0.61	1.16	0.94	1.78	1.02	1.67

Note:

- The above financial results were reviewed by the audit committee and approved by the board of directors on 13.11.2021.
- 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.
- 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: 13/11/2021



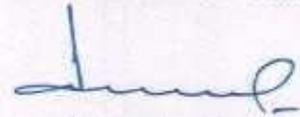
Statement of Assets and Liabilities

S.No.	Particulars	STANDALONE	
		As on 30/09/2021	As on 31/03/2021
		(Unaudited)	(Audited)
	Assests		
(1)	Non Current Assets		
a	Property Plant & Equipment	38.93	33.82
b	Capital Work In progress	0.00	0.00
c	Investment Property	635.50	635.50
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	2224.20	3891.14
(ii)	Trade Receivables	0.13	0.13
(iii)	Loans	0.00	0.00
(iv)	others	0.00	0.00
i	Deferred tax assets (net)	2.07	2.07
j	other non-current assets	20.00	20.00
	Current Assets		
a	Inventories	200.59	292.07
b	Financial Assets	0.00	0.00
(i)	Investments	0.00	0.00
(ii)	Trade Receivables	13.21	82.22
(iii)	Cash & Cash Equivalentents	4150.90	1720.99
(iv)	Bank Balances other than (iii) above	0.00	0.00
(v)	Loans	4646.77	5093.15
(vi)	Others (to be specified)	0.00	0.00
c	Current Tax Assets (Net)	144.85	110.80
d	Other current Assets	1961.11	1937.48
	Total Assets	14038.26	13819.37



EQUITY AND LIABILITIES			
Equity			
a	Equity Share Capital	1997.49	1997.49
b	other Equity	11766.24	11594.65
Liabilities			
Non- current Liabilities			
a	Financial Liabilities		
(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		
(i)	Borrowings	0.00	0.00
(ii)	Trade Payable	3.56	15.88
(iii)	other financial Liabilities	0.00	0.00
b	other current Liabilities	16.32	14.41
c	Provisions	0.00	0.00
d	Current Tax Liabilities (Net)	254.65	196.94
Total Equity & Liabilities		14038.26	13819.37

For APOORVA LEASING FINANCE AND INVESTMENT COMPANY LIMITED



Managing Director

Place: Noida

Date: 13/11/2021

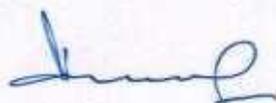


APOORVA LEASING FINANCE AND INVESTMENT COMPANY LIMITED
Statement of standalone Cash Flow for the half Year ended Sep 30, 2021

(Rs. in Lacs)

Particulars	As at 30/09/2021	As at 31/03/2021
(A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	474.45	432.48
Adjustments for non Cash/ Non trade items:		
Depreciation & Amortization Expenses	-	15.25
Adjustment of OCI	150.22	395.35
Finance Cost	-	0.09
Profit on sale of Fixed Assets	-	(6.98)
Dividend Income	(0.64)	(1.48)
Operating profits before Working Capital Changes	624.03	834.71
Adjusted For:		
(Increase) / Decrease in Trade receivables	69.01	21.87
Increase / (Decrease) in trade payables	(12.33)	11.71
Changes in Inventories	91.47	(292.07)
Increase / (Decrease) in other current liabilities (Financial Assets)	59.61	3.59
(Increase) / Decrease in Short Term Loans & Advances	446.38	983.82
(Increase) / Decrease in other current assets	(23.63)	(960.59)
Cash generated from Operations	1,254.54	603.04
Income Tax (Paid)/ Refund	(34.05)	(103.46)
Net Cash flow from Operating Activities(A)	1,220.49	499.58
(B) CASH FLOW FROM INVESTING ACTIVITIES		
Dividend received	0.64	1.49
Purchase of Plant & machinery	(5.10)	-
Profit on sale of investment	0.00	6.98
Sale/purchase of investment	1,213.89	804.34
Net Cash used in Investing Activities(B)	1,209.43	812.81
(C) CASH FLOW FROM FINANCING ACTIVITIES		
Finance Cost	-	(0.09)
Net Cash used in Financing Activities(C)	-	(0.09)
(D) Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)		
cash & cash equivalents at beginning of Period	2,429.92	1,312.30
cash & cash equivalents at end of Period	1,720.99	408.69
(E) Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	2,429.92	1,720.99
		-1312.30

For Apoorva Leasing Finance And Investment Company Limited



Atul Singh Tyagi
 Managing Director

Place: Noida
 Date: 13.11.2021





Ref. No.

Date

Independent Auditor's Review Report on Consolidated 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 Consolidated Financial Results of Apoorva Leasing Finance and Investment Company Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group') for the the quarter and half year ended 30th September, 2021 (the "Statement") attached herewith, being by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

The Statement includes the results of the following entities:

- a. Yukati E Services Limited
- b. Space Height Constructions LLP

Email: capawanbansal@yahoo.com

Web: www.pawanbansal.com



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.

For Pawan Nanak Bansal & Co.

Chartered Accountants

FRN: 008953C



Pawan Kumar Bansal

Partner

M.No. 078542

UDIN:

Date: 13th Nov, 2021

Place: Noida

UDIN: 21078542AAAAT 4246

Submission of Unaudited Financial Results by Companies other than Banks

Statement of Consolidated Unaudited Results for the Quarter and Year to date Ended 30.09.2021

S. NO.	Particulars	3 Months Ended	Preceding 3	Corresponding 3 Months	Year to date figures for	Year to date figures	Year Ended
		(30/09/21)	Months Ended	Ended in the Previous	current period ended	for the previous year	(31/03/21)
	(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	(a) Revenue from Operations	302.94	333.76	264.21	636.20	347.35	551.74
	(b) Other income	0.64	-	7.88	0.64	12.06	30.18
	Total Income from Operations (net)	303.58	333.76	272.09	637.34	358.41	581.92
2	Expenses						
	a. Cost of Material Consumed	-	-	-	-	-	-
	b. Purchases of Stock in Trade	-	11.64	-	11.64	-	292.07
	c. Changes in Inventories of finished goods, work-in-progress and stock-in-trade	103.11	(11.64)	-	91.47	-	(292.07)
	d. Finance Cost	-	-	0.05	-	0.05	0.22
	e. Employee benefits expense	27.37	14.14	22.21	41.51	44.94	91.30
	f. Depreciation and Amortisation expense	-	-	-	-	-	15.25
	g. Other expenses	9.08	9.03	15.31	18.11	36.79	48.86
	Total Expenses	139.56	33.17	37.57	162.73	81.78	155.63
3	Profit / (Loss) before exceptional items and tax (1-2)	164.02	310.59	234.52	474.61	276.63	426.29
4	Exceptional items	-	-	-	-	-	13.13
5	Profit / (Loss) before Tax (3 + 4)	164.02	310.59	234.52	474.61	276.63	439.42
6	Tax expense						
	a. Current Tax	41.28	78.17	62.61	319.45	68.21	100.96
	b. Deferred Tax	-	-	-	-	-	(1.96)
	c. Excess/short provision relating earlier year tax	-	-	-	-	-	-
7	Profit / (Loss) for the year	122.74	232.42	171.91	355.16	208.42	340.42
	Profit (Loss) for the period before minority interest						
	Share of Profit/Loss for Associates	-	-	-	-	-	7.08
	Profit(Loss) of minority interest	0.15	(0.03)	1.81	0.12	2.03	3.37
	Net Profit after taxes, minority interest and share of profits of Associates	122.59	232.45	180.10	355.04	206.35	344.13
	Other comprehensive income						
	Items that will not be reclassified to profit or loss	153.65	(175.99)	183.33	153.65	282.51	395.65
	Income tax relating to items that will not be reclassified to profit or loss	38.67	(44.29)	46.14	38.67	71.10	99.58
	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	237.57	100.75	327.29	470.02	417.80	540.19
	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	0.61	1.16	0.95	1.78	1.03	1.72
	(b) Diluted	0.61	1.16	0.95	1.78	1.03	1.72

Note:

1	The above financial results were reviewed by the audit committee and approved by the board of directors on 13.11.2021.
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: 13/11/2021



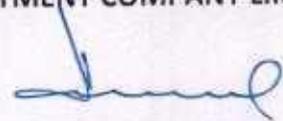
Statement of Assets and Liabilities

S.No.	Particulars	CONSOLIDATED	
		As on 30/09/2021	As on 31/03/2021
		(Unaudited)	(Audited)
	Assests		
(1)	Non Current Assets		
a	Property Plant & Equipment	38.93	33.82
b	Capital Work In progress	0.00	0.00
c	Investment Property	856.31	856.31
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	2357.09	4041.80
(ii)	Trade Receivables	0.13	0.13
(iii)	Loans	0.00	0.00
(iv)	others	0.00	0.00
i	Deferred tax assets (net)	2.06	2.06
j	other non-current assets	20.00	20.00
	Current Assets		
a	Inventories	200.59	292.06
b	Financial Assets	0.00	0.00
(i)	Investments	136.53	133.30
(ii)	Trade Receivables	121.24	190.26
(iii)	Cash & Cash Equivalents	4155.24	1724.89
(iv)	Bank Balances other than (iii) above	0.00	0.00
(v)	Loans	4870.04	5316.43
(vi)	Others (to be specified)	0.00	0.00
c	Current Tax Assets (Net)	146.37	112.31
d	Other current Assets	1961.11	1937.48
	Total Assets	14865.64	14660.85
	EQUITY AND LIABILITIES		
	Equity		



a	Equity Share Capital	1997.49	1997.49
b	other Equity	12275.20	12118.87
	Non Controlling Interest	288.77	288.66
	Liabilities		
	Non- current Liabilities		
a	Financial Liabilities		
(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		
(i)	Borrowings	4.60	4.60
(ii)	Trade Payable	3.56	16.89
(iii)	other financial Liabilities	0.00	0.00
b	other current Liabilities	36.94	33.79
c	Provisions	0.00	0.00
d	Current Tax Liabilities (Net)	259.08	200.55
	Total Equity & Liabilities	14865.64	14660.85

For APOORVA LEASING FINANCE AND INVESTMENT COMPANY LIMITED



Managing Director

Place: Noida

Date: 13/11/2021



APOORVA LEASING FINANCE AND INVESTMENT COMPANY LIMITED
Statement of consolidated Cash Flow for the half Year ended Sep 30, 2021

(Rs. in Lacs)

Particulars	As at 30/09/2021	As at 31/03/2021
(A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	474.61	439.42
Adjustments for non Cash/ Non trade items:		
Depreciation & Amortization Expenses	-	15.25
Adjustment of OCI	153.65	395.65
Finance Cost	-	0.22
Dividend Income	(0.64)	(1.49)
Profit on sale of investment	-	(6.98)
Interest on FDR	-	(2.63)
Operating profits before Working Capital Changes	627.62	839.44
Adjusted For:		
Increase / (Decrease) in trade payables	(13.34)	11.95
Increase / (Decrease) in other current liabilities	61.68	-6.9
(Increase) / Decrease in Trade receivables	69.02	21.87
Changes in Inventories	91.47	(292.07)
Changes in current investment	3.23	661.80
(Increase) / Decrease in Short Term Loans & Advances	446.38	1,166.78
(Increase) / Decrease in other current assets	(23.63)	(1,106.55)
Cash generated from Operations	1,262.43	1,296.32
Income Tax (Paid)/ Refund	(34.06)	(103.59)
Net Cash flow from Operating Activities(A)	1,228.37	1,192.73
(B) CASH FLOW FROM INVESTING ACTIVITIES		
Dividend received	0.64	1.49
Sale of Property	-	8.86
Purchase of Plant & machinery	(5.10)	-
Profit on sale of property	-	6.98
Sale /Purchase of investment	1,206.44	-
Net Cash used in Investing Activities(B)	1,201.98	17.33
(C) CASH FLOW FROM FINANCING ACTIVITIES		
Finance Cost	-	(0.22)
Interest on FDR	-	2.63
Increase in/ (repayment) of short term Borrowings	-	(32.77)
Net Cash used in Financing Activities(C)	-	(30.36)
(D) Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	2,430.35	1,179.70
cash & cash equivalents at beginning of Period	1,724.89	545.19
cash & cash equivalents at end of Period	4,155.24	1,724.89
(E) Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	2,430.35	1,179.70

For Apoorva Leasing Finance And Investment Company Limited



Atul Singh Tyagi
 Managing Director

Place: Noida
 Date: 13.11.2021

