



Date: 09.11.2024

To,

The Manager  
Department of Corporate Service  
BSE Limited  
P.J. Towers Dalal Street, Mumbai - 400001

**SCRIP CODE: 538897 (SHRI NIWAS LEASING AND FINANCE LTD) EQ - ISIN - INE201F01015.**

**Sub: Addendum of Submission of Unaudited financial results of (Shri Niwas Leasing And Finance Ltd) for the quarter & half year ended on September 30, 2024 along with Limited Review Report thereon.**

Dear Sir/Madam (s),

Pursuant to Regulation 33 read with Schedule III to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose hereto, for your information and record:

1. The unaudited financial results of Shri Niwas Leasing And Finance Ltd (“the Company”) for the quarter & half year ended on September 30, 2024, duly approved by the Board of Directors of the Company at its meeting held today, i.e. on 09<sup>th</sup> November 2024 (which was commenced at 05:45 P.M. and concluded at 06:25 P.M.)
2. Limited Review Report dated 09<sup>th</sup> November 2024 issued by the Statutory Auditors of the Company, **M/s. GSA & ASSOCIATES LLP**, on the aforesaid financial results of the Company for the quarter & half year ended on September 30, 2024, which was duly placed before the Board at the aforesaid meeting.

You are requested to take the above on your records and acknowledge the same.

**For and on behalf of Board of Directors  
SHRI NIWAS LEASING AND FINANCE LIMITED**

**Rajni Tanwar  
(Managing Director)  
DIN: 08201251  
Address: WZ-25 B, Naraina Village,  
South West Delhi-110028**

**Place: New Delhi  
Encl: As above**

**SHRI NIWAS LEASING AND FINANCE LIMITED**  
CIN: L65993DL1984PLC019141  
Regd. Off: 47/18, RAJENDRA PLACE METRO STATION NEW DELHI-110060  
Email Id: shriniwas.limited@gmail.com, Website: www.shriniwasleasingfinance.in  
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2024 - NBFC COMPLIANT

Particulars		Three Months Ended			Six Months Ended		( IN LAC)
		CURRENT QUARTER 01.07.2024 to 30.09.2024 ( <sup>₹</sup> )	PREVIOUS QUARTER 01.04.2024 to 30.06.2024 ( <sup>₹</sup> )	CORRESPONDING QUARTER 01.07.2023 to 30.09.2023 ( <sup>₹</sup> )	CURRENT QUARTER 01.04.2024 to 30.09.2024	CORRESPONDING QUARTER 01.04.2023 to 30.09.2023	Year Ended 01.04.2023 to 31.03.2024 ( <sup>₹</sup> )
		unaudited	unaudited	unaudited	unaudited	unaudited	Audited
	<b>Income:</b>						
I	Revenue from operations	15.735	-	-	15.735	-	11.910
	Interest Income	4.586			9.138		
II	Other income	2.297	6.078	7.344	3.824	14.081	35.365
III	<b>Total Income</b>	<b>22.618</b>	<b>6.078</b>	<b>7.344</b>	<b>28.697</b>	<b>14.081</b>	<b>47.275</b>
IV	<b>Expenses</b>						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	-	-	23.535	-	23.535	46.893
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	10.018	-	(23.535)	10.018	(23.535)	(34.261)
	Employee benefits expense	1.198	0.703	1.486	1.901	2.566	5.412
	Finance costs	0.556	0.341	0.499	0.897	0.836	1.889
	Depreciation and amortisation expense	-	-	-	-	-	0.024
	Other expenses	0.686	5.768	7.309	6.444	48.856	56.010
	Total expenses	12.458	6.812	9.293	19.260	52.258	75.966
	<b>Total expenses</b>	<b>12.458</b>	<b>6.812</b>	<b>9.293</b>	<b>19.260</b>	<b>52.258</b>	<b>75.966</b>
V	Profit/(loss) before exceptional items and tax (I- IV)	10.160	(0.734)	(1.949)	9.437	(38.177)	(28.691)
VI	<b>Exceptional Items</b>						
VII	Profit/(loss) before extraordinary items and tax(V-VI)	10.160	(0.734)	(1.949)	9.437	(38.177)	(28.691)
VIII	Extra ordinary item	-	-	-	-	-	(107.134)
IX	Profit Before Tax (VII-VIII)	10.160	(0.734)	(1.949)	9.437	(38.177)	(135.825)
X	<b>Tax expense:</b>						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	0.215
	(3) Previous Year demand	-	-	-	-	-	1.673
	<b>Total tax expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.888</b>
XI	Profit (Loss) for the period from continuing operations (VII-VIII)	10.160	(0.734)	(1.949)	9.437	(38.177)	(137.713)
XII	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit/(loss) for the period (XI+XIV)	10.160	(0.734)	(1.949)	9.437	(38.177)	(137.713)
XVI	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be re- classified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XV+XVI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	10.160	(0.734)	(1.949)	9.437	(38.177)	(137.713)
XVI	Paid up equity share capital (Face value Rs. 10/- per share)	399.700	399.700	399.700	399.700	399.700	399.700
	Other Equity	-	-	-	-	-	-
XVII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.254	(0.018)	(0.049)	0.236	(0.955)	(3.445)
	(2) Diluted	0.254	(0.018)	(0.049)	0.236	(0.955)	(3.445)
XVIII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
	See accompanying note to the financial results						



**Notes :**

- (1) The above unaudited financial results for the quarter and Six months ended 30th September 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 09.11.2024
- (2) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, beginning 1st April, 2017, the company has for the first time adopted Ind AS with a transition date of 1st April, 2016.
- (3) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- (4) The Limited review report have carried out on the above results for quarter and Six months ended 30th September 2024. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) Investor Compliants :  
Pending at the beginning of the quarter : 0  
Received during quarter : 0  
Disposed off during quarter : NA  
Unresolved at the end of the quarter : NA
- (6) Statement for reconciliation of net profit/ loss pursuant to SEBI Circular no. CIR/CFD/FAC/62/2016) dated July 05, 2016 as mentioned in the unaudited financial results for the quarter and Six months ended 30th September 2024 compliant with Ind AS:

Nature of Adjustments	quarter ended 30-09-2024
<b>Net Profit/ Equity as per previous Indian GAAPs</b>	-
Add/ (Less): Adjustments to Balance Sheet	-
Add/ (Less): Adjustments to Statement of Profit and Loss	-
<b>Net Profit/ loss for the period as per Ind-AS</b>	<b>9.437</b>
Other Comprehensive period (net of tax)	-
<b>Total Comprehensive Income/ Equity as per Ind AS</b>	<b>9.437</b>

- (7) In the opinion of the Board of Directors, there exist a doubt about the realisation of the financial assets including debtors and other loans and advances. The provision for bads debts has not been made in the financial statements, as the management is making all the efforts to realisaee them
- (8) The company is in severe financial stress and on the basis of the financial ratios, doubtful about realisation of financial assets inclnding debtors, in the opnion of the Board of Directors, the company may not be capable of meeting its liabilities existing at the date of balance sheet.
- (9) The Company has not recognized interest expenses in its quarterly financial statement on its unsecured borrowings. The total amount of such interest expenses is Rs. 0.89680 Lakhs.
- (10) During the year company had made a short term capital gain of Rs. \_\_\_\_\_ on sale of shares which is credited under the the head Other Income.
- (11) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of directors of  
SHRI NIWAS LEASING & FINANCE LIMITED



Rajni Tanwar  
Managing Director  
DIN: 08201251

Date : 09.11.2024  
Place: New Delhi

## Statement of Asset and Liabilities

( IN LAC)

Particulars		01.04.2024 to 30.09.2024 (Unaudited)	01.04.2023 to 31.03.2024 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1.00</b>	<b>Non-Current assets</b>		
	(a) Property, Plant and Equipment	1.177	0.747
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	<b>Non-Current Financial Assets</b>		
	Non current Investment	-	-
	Trade receivables-Non current	-	-
	Loans, Non Current	-	-
	Other Non Current Financial Assets	-	-
	<b>Total Non-Current Financial Assets</b>	-	-
	Deferred tax assets (net)	2.175	2.076
	Other non-current assets	-	-
	<b>Total non-current assets</b>	<b>3.352</b>	<b>2.823</b>
<b>2.00</b>	<b>Current assets</b>		
	Inventories	40.110	50.128
	<b>Current Financial Assets</b>		
	Current Investment	-	-
	Trade receivables-current	15.798	0.112
	Cash and Cash Equivalent	2.298	1.681
	Bank balance other than cash and cash equivalent	1.683	112.291
	Loans, Current	192.201	184.267
	Other current financial assets	115.261	4.776
	<b>Total current financial assets</b>	<b>327.241</b>	<b>303.127</b>
	Current tax assets (net)	-	-
	Other current assets	-	-
	<b>Total current assets</b>	<b>367.351</b>	<b>353.255</b>
	<b>Total Assets</b>	<b>370.703</b>	<b>356.079</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1.00</b>	<b>Equity</b>		
	(a) Equity Share Capital	399.700	399.700
	(b) Other Equity	(178.267)	(187.802)
	<b>Total Equity</b>	<b>221.433</b>	<b>211.898</b>
<b>2.00</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current Financial Liabilities</b>		
	Borrowings	26.656	20.849
	Trade payables	-	-
	Other financial liabilities	-	-
	<b>Total Non-current Financial Liabilities</b>	<b>26.656</b>	<b>20.849</b>
	Provisions	-	-
	Deferred tax liabilities (Net)	-	-
	Other non current liabilities	-	-
	<b>Total non current liabilities</b>	<b>26.656</b>	<b>-</b>
	<b>Current liabilities</b>		
	<b>Current Financial Liabilities</b>		
	Borrowings	-	-
	Trade payables	0.220	1.029
	Other financial liabilities	-	-
	<b>Total Current Financial Liabilities</b>	<b>0.220</b>	<b>1.029</b>
	Other current liabilities	-	-
	Provisions	122.394	122.303
	Current Tax Liabilities (Net)	-	-
	<b>Total current liabilities</b>	<b>122.614</b>	<b>123.332</b>
	<b>Total equity and liabilities</b>	<b>370.703</b>	<b>356.079</b>

For and on behalf of board of directors of  
SHRI NIWAS LEASING & FINANCE LIMITED

Rajni Tanwar  
Managing Director  
DIN: 08201251

Date : 09.11.2024

Place: New Delhi

**Statement of Unaudited Standalone Cash Flows for Quarter & Six Months Ended on 30th september 2024**

(' IN LAC)		
Particulars	01.04.2024 30.09.2024	01.04.2023 30.09.2023
	Unaudited	Unaudited
<b>Cash flows from operating activities</b>		
Profit before taxation	9.437	(38.177)
<b>Adjustments for:</b>		
Depreciation	-	-
Provision for income tax	-	-
profit/( loss ) on sale pf fixed assets	-	-
Exceptinal items	-	-
<b>Working capital changes:</b>		
(Increase) / Decrease in other current assets	(8.261)	-
(Increase) / Decrease in trade and other receivables	(15.686)	28.670
(Increase) / Decrease in Inventories	10.018	-
(Increase) / Decrease in Loan and Advances	-	-
(Increase) / Decrease in other non-current assets	-	-
Increase / (Decrease) in trade payables	0.220	(0.420)
Increase / (Decrease) in short term borrowings	-	-
Increase / (Decrease) in other current liabilities	(0.939)	-
Increase / (Decrease) in other financial liabilities	-	-
Valuation of Investment by way of association	-	-
Cash generated from operations	-	-
Interest paid	-	-
tax paid	-	-
Dividends paid	-	-
<b>Net cash from operating activities</b>	<b>(5.211)</b>	<b>(9.927)</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(0.430)	-
Loans & Advances Given/Received	-	-
Purchase of Investments property	-	-
Purchase/ Sale of shares	-	(23.535)
<b>Net cash used in investing activities</b>	<b>(0.430)</b>	<b>(23.535)</b>
<b>sale of fixed assets</b>	<b>-</b>	<b>-</b>
<b>Cash flows from financing activities</b>		
Loans & Advances Given/Received	-	34.167
Unsecured borrowings	5.807	-
Repayment of Car Loan	-	-
Dividends paid	-	-
<b>Net cash used in financing activities</b>	<b>5.807</b>	<b>34.167</b>
<b>Net increase in cash and cash equivalents</b>	<b>0.166</b>	<b>0.705</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>3.815</b>	<b>3.357</b>
<b>Cash and cash equivalents at end of period</b>	<b>3.981</b>	<b>4.062</b>

For and on behalf of board of directors of  
SHRI NIWAS LEASING & FINANCE LIMITED

Rajni Tanwar  
Managing Director  
DIN: 08201251

Date : 09.11.2024  
Place: New Delhi

## Limited Review Report

Review report to Board of Directors of  
**SRI NIWAS LEASING AND FINANCE LIMITED**

### **LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER HALF YEAR ENDED SEPTEMBER 30<sup>TH</sup>, 2024 OF SRI NIWAS LEASING AND FINANCE LIMITED**

We have reviewed the accompanying statement of unaudited Standalone Financial Results of Sri Niwas Leasing And Finance Limited for the quarter half year ended 30.09.2024. 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 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 GSA & Associates LLP  
Chartered Accountants  
Firm Regn. No. 000257N/N500339



CA Manindra K Tiwari  
M.No.: 501419

UDIN: 24501419BKAAIP3386

Place: New Delhi  
Date: 09/11/2024

Head Office: 16, DDA Flats, Ground Floor, Panchsheel- Shivalik Mor, Near Malviya Nagar New Delhi – 110017

Branch Office: 573, DDA SFS Flats, Pocket 1, Sector 22, Dwarka, West Delhi – 110075

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LLP Registration No. AAS-8863 (Formerly known as GSA & Associates)

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