

ABHISHEK FINLEASE LIMITED
CIN : L67120GJ1995PLC024566
ISIN NO : INE723C01015
402,Wall Street-1,Opp.Orient Club,Near Gujarat
Colledge,Ellisbridge,Ahmadabad -380006. Gujarat
Mail : abhishekvm5@rediffmail.com Mob : 9925854381
Website : www.finservices.co.in

Date: 04.02.2025

To,
The BSE Limited
Listing Department
Mumbai

Dear Sir / Ma'am,

Subject: Un Audited Financial Results for the Quarter ended 31.12.2024

Please find herewith PDF file of Un Audited Financial Results for the quarter ended 31.12.2024 and Limited Review Report for the quarter ended 31.12.2024

Board Meeting started at 03:00 P.M.
Concluded at 03:25 P.M.

Thanking You

FOR, ABHISHEK FINLEASE LIMITED

Mahendra M Shah
Managing Director
DIN: 01591552

ABHISHEK FINLEASE LIMITED

402, WALL STREET-1, OPP. ORIENT CLUB, NR. GUJARAT COLLEGE, ELLISBRIDGE, AHMEDABAD - 380006.

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST DECEMBER, 2024

(in Lakhs)

Sr. No	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income:						
1	Revenue from operations						
	Interest Income	3.18	3.84	3.66	10.34	11.91	15.35
	Dividend Income	0.52	2.17	0.92	3.05	3.21	3.86
	Rental Income						
	Fees and Commission Income						
	Net Gain in fair value charges						
	Net gain on derecognition of financial instruments under amortised cost category						
	Sale of Products (including Excise Duty)	8.79	23.70	22.71	48.85	58.11	75.60
	Sale of Services						
2	Other Income	0.00	0.00	0.00	0.00	0.00	4.49
	Bank FD Interest	3.30	3.67	2.25	9.57	6.70	10.36
	Total Income	15.79	33.38	29.54	71.81	79.93	109.66
3	Expenses:						
	Cost of materials consumed	7.82	4.76	14.09	22.43	33.52	44.69
	Purchase of Stock-in-Trade						
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(4.62)	5.50	(1.85)	2.01	2.48	(0.52)
	Employee Benefit Expense	3.69	4.83	4.32	10.92	9.54	13.19
	Financial Costs	0.14	0.17	0.18	0.45	0.28	0.32
	Depreciation and Amortization Expense	0.68	0.67	0.65	2.03	2.04	3.01
	Other Expenses	3.92	5.21	3.62	13.29	10.51	16.14
	Trading Loss	0.00	3.54	1.40	3.54	2.99	5.53
	Total Expense	11.63	24.68	22.41	54.67	61.36	82.36
4	Profit before exceptional items and tax (III - IV)	4.16	8.70	7.13	17.14	18.57	27.30
5	Exceptional Items	-	-	-	-	-	-
	NPA Provision						
6	Profit before Extraordinary items and tax	4.16	8.70	7.13	17.14	18.57	27.30
	Extra Ordinary items						4.26
	Excess Provision written back						
	Trading Loss Recover						
7	Profit before tax (V- VI)	4.16	8.70	7.13	17.14	18.57	23.04
8	Tax expense:						
	(1) Current tax	0.00	2.75		2.75		6.00
	(2) Deferred tax						
9	Profit(Loss) from the period from continuing operations (VII - VIII)	4.16	5.95	7.13	14.39	18.57	17.04
10	Profit(Loss) from the period from discontinuing operations before tax	-	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-	-
12	Profit(Loss) from Discontinuing operations	-	-	-	-	-	-
13	Profit/(Loss) for the period (IX + XII)	4.16	5.95	7.13	14.39	18.57	17.04
	Other comprehensive income net of tax	-	-	0.04	-	0.30	0.30
14	Total Comprehensive Income for the year	4.16	5.95	7.17	14.39	18.87	17.34
15	Details of Equity Share Capital						
	Paid-up Equity share capital (at par Value of Rs. 10 each)	426.39	426.39	426.39	426.39	426.39	426.39
16	Reserves excluding revaluation reserves						16.22
17	Earning per share:						
	Earning per equity share before Exceptional items						
	(1) Basic				0.34	0.44	0.64
	(2) Diluted						
	Earning per equity share after Exceptional items						
	(1) Basic				0.34	0.44	0.40
	(2) Diluted						

Notes:							
1). The aforesaid Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (referred to as "Ind AS")-34, Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.							
2) The Unaudited Standalone financial results for the quarter ended 31 December, 2024 have been approved by the Board of Directors of the company as its meeting held on 4th February, 2025							
3). Previous year's figures are re-grouped, re-classified wherever necessary.							
4). The Company is engaged primarily in the business of financing and all its operations are in India only. Accordingly, there is no separate reportable segment as per Ind AS 108 on 'Operating Segments' in respect of the company.							
5). RECONCILIATION :- There has been no change in Profit and Loss A/C as per Ind AS except Comprehensive Income (Loss) shown in column no 13.							
By order of the Board of Directors For , Abhishek Finlease Limited							
Managing Director DIN: 01591552							
Date: 04-02-2025 Place: Ahmedabad							



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of Abhishek Finlease Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report To
The Board of Directors
Abhishek Finlease Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Abhishek Finlease Limited** (the "Company") for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, as amended (the "Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion 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 Statement is free of material misstatement. 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 accordance 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.
4. 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 **AKGVG & Associates**
Chartered Accountants

ICAI Firm Registration No.: 018598N
UDIN: 25118627BMKTBA6561

Priyank Shah
Partner

Membership No.: 118627



Place: Ahmedabad

Date: February 04, 2025