

# 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: 011-42770132

To,

Date: 14.11.2024

**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, 2024**

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, 2024, approved at the meeting of the Board of Directors of the company held on 14<sup>th</sup> November, 2024. The Above said meeting was duly held which started at 12:00 P.M. and concluded at 12:45 P.M.

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.abhinavleasefinltd.in

**STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2024**

(Rs. In Lakhs)

Sr. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Revenue from Operations	877.65	1,837.33	699.06	2,714.98	1,222.37	3,372.56
2	Other Income	39.368	5.74	10.42	45.11	22.50	11.90
3	<b>Total Income</b>	<b>917.02</b>	<b>1,843.07</b>	<b>709.48</b>	<b>2,760.09</b>	<b>1,244.87</b>	<b>3,384.46</b>
4	<b>Expenses</b>						
	(i) Cost of Material Consumed			620.88	1,997.68	1,058.42	3,353.49
	(ii) Purchases of Stock-in-Trade	468.68	1,529.00	67.55	442.53	155.55	(238.99)
	(iii) Change in Stock-in-Trade	167.35	275.18				11.13
	(iv) Employee Benefit Expenses	1.09	1.15	1.71	2.24	2.61	180.88
	(v) Finance Cost	269.66	5.14	7.69	274.79	10.24	4.43
	(vi) Depreciation & Amortisation Expenses	0.76	0.76	1.10	1.53	2.21	51.24
	(vii) Other expenses	3.33	6.32	7.89	9.65	10.27	3,362.18
5	<b>Total Expenses</b>	<b>910.86</b>	<b>1,817.56</b>	<b>706.82</b>	<b>2,728.42</b>	<b>1,239.30</b>	
6	<b>Profit before exceptional items and Tax</b>	<b>6.16</b>	<b>25.51</b>	<b>2.66</b>	<b>31.66</b>	<b>5.57</b>	<b>22.28</b>
0	Exceptional items						
7	<b>Porfit/ (Loss) before Tax</b>	<b>6.16</b>	<b>25.51</b>	<b>2.66</b>	<b>31.66</b>	<b>5.57</b>	<b>22.28</b>
8	Tax expenses						(5.29)
	(i) Current tax						(0.03)
	(ii) Deferred tax						(5.32)
9	<b>Total Tax Expense</b>						
10	<b>Other comprehensive income, net of income tax</b>						
11	<b>Total other comprehensive income, net of income tax</b>						16.96
12	<b>Total Comprehensive income for the period</b>	<b>6.16</b>	<b>25.51</b>	<b>2.66</b>	<b>31.66</b>	<b>5.57</b>	<b>499.80</b>
13	<b>Paid up equity share capital-(F.V. Re. 1 Each)</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	0.01	0.05	0.005	0.063	0.011	0.034
	Diluted	0.01	0.05	0.005	0.063	0.011	0.034

- NOTES:**
- 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,2024 The Statutory Auditors have carried out Limited Review of Financial Results for the Quarter and half year ended on 30.09.2024.
  - 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.
  - 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.
  - No investors complaints was pending at the beginning of quarter. No complaint was received during the quarter ended on 30.09.2024.

Abhinav Leasing and Finance Limited

Mamta  
(Managing Director)



Place: New Delhi  
Date: 14.11.2024



**Abhinav Leasing and Finance Limited**

CIN: L65100DL1984PLC018748

E-mail ID: abhinavleasfinltd@gmail.com, Website: www.abhinavleasefinltd.in

**Unaudited Standalone Balance Sheet as at September 30, 2024**

**(Rs. In Lakhs)**

	Unaudited 30.09.2024	Audited 31.03.2024
<b>(B) ASSETS</b>		
<b>(1) NON CURRENT ASSETS</b>		
(a) Fixed Assets	8.61	10.14
(b) Non Current Investment		3.96
(c.)Deferred Tax Assets (net)	275.68	65.68
(d) Investments	3,268.60	3,378.87
(e) Other Non Current Assets	3,556.86	3,458.66
<b>SUB-TOTAL NON CURRENT ASSETS</b>		
<b>(2) CURRENT ASSETS</b>		
(a) Cash and Equivalent	69.00	141.85
(b) Short term loan and Advances		
(c.) Other financial Assets		37.77
(d) Other Current Assets	82.43	821.07
(e) Inventories	378.54	12.17
(f) Trade Receivables	42.32	
<b>SUB-TOTAL CURRENT ASSETS</b>	572.28	1,012.86
<b>TOTAL ASSETS (1+2)</b>	4,129.14	4,471.52
<b>(A) EQUITY &amp; LIABILITIES</b>		
<b>(1) SHAREHOLDER'S FUND</b>		
(a) Share Capital	499.80	490.80
(b) Reserves and Surplus	118.04	86.38
<b>SUB-TOTAL SHAREHOLDERS FUNDS</b>	617.84	586.18
<b>(2) NON CURRENT LIABILITIES</b>		
Financial Liabilities	3,005.00	3,005.00
Defered Payment Liabilities (net)		
<b>SUB-TOTAL NON CURRENT LIABILITES</b>	3,005.00	3,005.00
<b>(3) CURRENT LIABILITIES</b>		
(a) Financial Liabilities		849.36
(i) Other financial Liability	293.63	18.65
(b) Other Current Liabilities	200.33	12.34
(c) Short Term Provision	12.34	
<b>SUB-TOTAL CURRENT LIABILITIES</b>	506.30	880.34
<b>TOTAL EQUITY &amp; LIABILITIES (1+2+3)</b>	4,129.14	4,471.52

**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, 2024. The Statutory Auditors have carried out Limited Review of Financial Results for the Quarter and half year ended on 30.09.2024.

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.

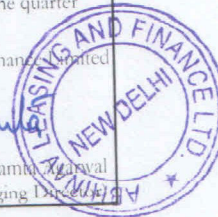
3. As the Company's Business Activity falls within the single primary business segment viz. Trading of Shares and Securities, the disclosure requirement of Accounting Standard (IND AS 108) on Operating Segment is not applicable on the Company.

4. No investors complaints was pending at the beginning of quarter. No complaint was received during the quarter ended on 30.09.2024.

Abhinav Leasing and Finance Limited

Mamta Arora  
(Managing Director)

Place: New Delhi  
Date: 14.11.2024



**ABHINAV LEASING AND FINANCE LIMITED**

CIN NO. L65100DL1984PLC018748

Standalone Unaudited Cash Flow Statement as on September 30, 2024

(Rs. in lakhs)

	Particulars	For the Half Year Ended September 30, 2024	For the Half Year Ended September 30, 2023
<b>A.</b>	<b>Cash flow from operating activities</b>		
	Profit/(loss) before tax	31.66	5.57
	Adjusted for :		
	Depreciation and amortisation expense	1.53	2.21
	Leasehold prepayments amortisation		(22.50)
	Interest/dividend income	(45.11)	
	Gain on investment change in provision		
	<b>Operating profit/(loss) before working capital changes</b>	<b>(11.92)</b>	<b>(14.72)</b>
	Adjusted for :		
	(Increase)/Decrease in trade receivables	(30.15)	-
	(Increase)/Decrease in inventories	442.53	-
	(Increase)/Decrease in other assets	(44.65)	-
	Increase/(Decrease) in trade payables	-	-
	(Increase)/Decrease in Short Term loans & Advances	-	-
	Increase/(Decrease) in other liabilities	181.69	-
	Increase/(Decrease) in other financial liabilities	(555.73)	-
	Increase/(Decrease) in other financial assets	-	-
	Increase/(Decrease) in Provisions	0.00	-
		<b>(6.32)</b>	<b>-</b>
	<b>Cash generated from operations</b>		<b>(14.72)</b>
	Net Income taxes (paid) / refunds		
	<b>Net cash from operating activities</b> <span style="float:right">A</span>	<b>(18.23)</b>	<b>(14.72)</b>
<b>B.</b>	<b>Cash flow from investing activities</b>		
	Capital expenditure on property, plant and equipments including capital advances		
	Sale of property, plant and equipments		
	Purchases of investments	(210.00)	
	Loans and Advances	110.27	
	Sale/Remeasurement of investments		
	Sale of non-current assets		
	Interest received/Dividend received	45.11	22.50
	Bank balances not considered as cash and cash equivalents		
	-Deposits placed		
	-Deposits matured		
	<b>Net cash used in investing activities</b> <span style="float:right">B</span>	<b>(54.62)</b>	<b>22.50</b>
<b>C.</b>	<b>Cash flow from financing activities</b>		
	Proceeds from long-term borrowings		
	Proceeds from short term borrowings		
	Repayment of long-term borrowings		
	Repayment of short-term borrowings		
	Interest and finance charges paid		
	<b>Net cash used in financing activities</b> <span style="float:right">C</span>		
	<b>Net (decrease) / increase in cash and cash equivalents</b> <span style="float:right">A+B+C</span>	<b>(72.85)</b>	<b>7.78</b>
	<b>Cash and cash equivalents as at the beginning of the year</b>	<b>141.85</b>	<b>35.77</b>
	<b>Cash and cash equivalents as at the End of the year</b>	<b>69.00</b>	<b>43.55</b>







**GAMS & ASSOCIATES LLP**

*Chartered Accountants*

**Independent Auditor's Review Report on the Quarter end 30.09.2024 Unaudited Standalone 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 Director of  
Abhinav Leasing & Finance Limited

1. We have reviewed the unaudited financial results of Abhinav Leasing & Finance Limited (the "Company") for the quarter ended September 30, 2024. The Statement has been prepared by the Company pursuant to Regulation 33 Of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation, 2015), which has been initiated by us for identification purposes. The 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 statement based on our review.
2. 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.
3. 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.
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.

Our conclusion on the statement is not modified in respect of the above matter.

**For GAMS & Associates LLP**  
**Chartered Accountants**  
**FRN 0N500094**  
**UDIN: 24088218BKAVKU2072**

**ANIL**  
Digitally signed  
by ANIL GUPTA  
Date: 2024.11.14  
12:22:30 +05'30'

**GUPTA**  
**CA Anil Gupta**  
**(Partner)**  
**M. No. 008218**  
**Place: New Delhi**  
**Date: 14-11-2024**



# ABHINAV LEASING AND FINANCE LIMITED

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CIN: L65100DL1984PLC018748 Ph: 011-42770132

To,

Date: 14/11/2024

**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**

