ABHISHEK FINLEASE LIMITED CIN: L67120GJ1995PLC024566 ISIN NO: INE723C01015

402, Wall Street-1, Opp. Orient Club, Near Gujarat Colledge, Ellisbridge, Ahmadabad - 380006. Gujarat

Mail: <u>abhishekvm5@rediffmail.com</u> 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

Sr.								(in Lakhs)
No Particulars 3.11.2.023		Particulars		Quarter Ended	i	Nine Month	Ended	Year Ended
Note	-		31.12.2024	30.09.2024	31.12.2023	31 12 2023 31 12 2024 31 12 2023		
Sement Compositions	No							31.03.2024 Audited
1	,,	ncome:	Olladdited	Ollaudited	Ollaudited	Ollauditeu	Ollauditeu	Addited
Interest Income								
Development			3 19	3 84	3 66	10.34	11 01	15.35
Revertal Income								3.86
Net Sain in Endercognition of Financial Instruments			0.52	2.17	0.92	3.03	3.21	3.80
Net Gain in fair value charges Net gain or direction from the company Net gain or direction of the company Net gain or direction Net gain or di								
Net gain on derecognition of financial instruments under amortised cost category								
Since in Productificulating Excise Duty) 8.79 23.70 22.71 48.85 \$5.811 \$5.810 \$5.810 \$5.810 \$5.811 \$5.811 \$5.811 \$5.810 \$5.810 \$5.811								
Sale of Products/spicularing Ricke Duty 8,79 22.70 22.71 48.85 58.11								
Sale of Services 0.00 0.			8.79	23.70	22.71	48.85	58.11	75.60
2 Obter income								
Bank PD Interest 1,000 15,79 33,36 2,25 9,57 6,70			0.00	0.00	0.00	0.00	0.00	4.49
Separates 15,79								10.36
3 Security 1 1 1 1 1 1 1 1 1								109.66
Cost of materials consumed	3 F		10.75	55.55	25.0 .	, 1,01	75.50	203.00
Purchase of Stock-in-Trade			7.82	4 76	14 09	22.43	33 52	44.69
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade (4.62) 5.50 (1.85) 2.01 2.48 and Stock-in-Trade (4.62) 5.50 (1.85) 2.01 2.48 Employee Benefit Expense 3.69 4.83 4.32 10.92 9.54 Financial Costs 0.14 0.17 0.18 0.45 0.28 0.69 0.65 2.03 2.04 0.25 0.25 2.03 2.04 0.25 13.29 10.51 0.25 0.25 0.25 13.29 10.51 0.25 0.			7.02	4.70	14.03	22.43	33.32	44.03
and stockin-Trade								(0.52)
Employee Benefit Expense 3.69 4.83 4.32 10.92 9.54			(4.62)	5.50	(1.85)	2.01	2.48	(0.52)
Financial Costs								13.19
Depreciation and Amortization Expense 0.68 0.67 0.65 2.03 2.04								0.32
Other Expenses 3.92 5.21 3.62 13.29 10.51 Trading Loss								3.01
Trading Loss								16.14
Total Expense 11.63 24.68 22.41 54.67 61.36								5.53
4 Profit before exceptional items and tax (III-IV) 5 Exceptional items NPA Provision 10 Profit before Extraordinary items and tax 4.16 8.70 7.13 17.14 18.57 Extra Ordinary items Excess Provision written back Trading Loss Recover 7 Profit before tax (V-VI) 4.16 8.70 7.13 17.14 18.57 8 Tax expense: (1) Current tax (2) Deferred tax 7 Profit (Loss) from the period from continuing operations (VII-VIII) 9 Profit(Loss) from the period from continuing operations 10 before tax 11 Tax expense of discontinuing operations 12 Profit(Loss) from Discontinuing operations 13 Profit(Loss) from Discontinuing operations 14 Total Comprehensive income net of tax 15 Details of Equity Share capital (at par Value of Rs. 10 each) 16 Reserves excluding revalution reserves 17 Earning per share: 18 Laning per equity share after Exceptional items 19 Laning per equity share after Exceptional items 10 Laning per equity share after Exceptional items 11 Laning per share: 12 Laning per equity share after Exceptional items 13 Laning per equity share after Exceptional items 14 Laning per equity share after Exceptional items 15 Laning per equity share after Exceptional items 17 Laning per share: 18 Laning per equity share after Exceptional items 18 Laning per equity share after Exceptional items								82.36
\$ Exceptional Items	4 D	•						27.30
NPA Provision	4 1	Front before exceptional items and tax (iii - iv)	4.10	8.70	7.13	17.14	10.37	27.30
NPA Provision								
Extra Ordinary items and tax			-	-	-		-	
Extra Ordinary items Excess Provision written back Trading Loss Recover 7 Profit before tax (V- VI) 8 Tax expense: (1) Current tax (2) Deferred tax Profit(Loss) from the period from continuing operations (VII VIII) 10 Profit(Loss) from the period from dicontinuing operations (VII VIII) Profit(Loss) from the period from dicontinuing operations (VII VIII) Profit(Loss) from the period from dicontinuing operations 10 before tax 11 Tax expense of discontinuing operations 12 Profit(Loss) from Discontinuing operations 13 Profit(Loss) from Discontinuing operations 14 Total Comprehensive income net of tax 15 Details of Equity Share Capital Paid-up Equity share capital (at par Value of Rs. 10 each) 16 Reserves excluding revalution reserves 17 Earning per equity share after Exceptinal items (1) Basic 10 Other Comprehensive income Period (IX + XIII) 17 Earning per equity share expital (at par Value of Rs. 10 each) 18 Earning per equity share Exceptinal items (1) Basic 10 Other Exceptinal Items (2) Diluted	IN	NPA Provision						
Extra Ordinary items Excess Provision written back Trading Loss Recover 7 Profit before tax (V- VI) 8 Tax expense: (1) Current tax (2) Deferred tax Profit(Loss) from the period from continuing operations (VII VIII) 10 Profit(Loss) from the period from dicontinuing operations (VII VIII) Profit(Loss) from the period from dicontinuing operations (VII VIII) Profit(Loss) from the period from dicontinuing operations 10 before tax 11 Tax expense of discontinuing operations 12 Profit(Loss) from Discontinuing operations 13 Profit(Loss) from Discontinuing operations 14 Total Comprehensive income net of tax 15 Details of Equity Share Capital Paid-up Equity share capital (at par Value of Rs. 10 each) 16 Reserves excluding revalution reserves 17 Earning per equity share after Exceptinal items (1) Basic 10 Other Comprehensive income Period (IX + XIII) 17 Earning per equity share expital (at par Value of Rs. 10 each) 18 Earning per equity share Exceptinal items (1) Basic 10 Other Exceptinal Items (2) Diluted				2 = 2	= 40		40.55	25.00
Excess Provision written back Trading Loss Recover Trading Los	6 P	Profit before Extraordinary items and tax	4.16	8.70	7.13	17.14	18.57	27.30
Excess Provision written back Trading Loss Recover Trading Los								
Trading Loss Recover								4.26
Profit before tax (V-VI)								
8 Tax expense: (1) Current tax 0.00 2.75 2.75 2.75	Т	rading Loss Recover						
8 Tax expense: (1) Current tax 0.00 2.75 2.75								
(1) Current tax	7 P	Profit before tax (V- VI)	4.16	8.70	7.13	17.14	18.57	23.04
(1) Current tax								
(2) Deferred tax	8 <u>T</u>	Tax expense:						
Profit(Loss) from the period from continuing operations (VII -	((1) Current tax	0.00	2.75		2.75		6.00
9 VIII)	((2) Deferred tax						
9 VIII)								
Profit(Loss) from the period from dicontinuing operations before tax								
11 Tax expense of discontinuing operations	9 _V	/III)	4.16	5.95	7.13	14.39	18.57	17.04
11 Tax expense of discontinuing operations								
11 Tax expense of discontinuing operations - - - - - -								
Profit(Loss) from Discontinuing operations	10 p	pefore tax	-	-	-	-	-	
Profit(Loss) from Discontinuing operations		<u> </u>						
13 Profit/(Loss) for the period (IX + XII) Other comprehensive income net of tax 0.04 14 Total Comprehnsive Income for the year 4.16 5.95 7.17 14.39 18.87 15 Details of Equity Share Capital Paid-up Equity Share capital (at par Value of Rs. 10 each) 16 Reserves excluding revalution reserves 17 Earning per share: Earning per equity share before Exceptinal items (1) Basic (2) Diluted Earning per equity share after Exceptional items	11 T	ax expense of discontinuing operations	-	-	-	-	-	-
13 Profit/(Loss) for the period (IX + XII) Other comprehensive income net of tax 0.04 14 Total Comprehnsive Income for the year 4.16 5.95 7.17 14.39 18.87 15 Details of Equity Share Capital Paid-up Equity Share capital (at par Value of Rs. 10 each) 16 Reserves excluding revalution reserves 17 Earning per share: Earning per equity share before Exceptinal items (1) Basic (2) Diluted Earning per equity share after Exceptional items		0.0						
Other comprehensive income net of tax 0.04 - 0.30 14 Total Comprehnsive Income for the year 4.16 5.95 7.17 14.39 18.87 15 Details of Equity Share Capital Paid-up Equity share capital (at par Value of Rs. 10 each) 426.39 42	12 P	Profit(Loss) from Discontinuing operations	-	-	-	-	-	-
Other comprehensive income net of tax 0.04 - 0.30 14 Total Comprehnsive Income for the year 4.16 5.95 7.17 14.39 18.87 15 Details of Equity Share Capital Paid-up Equity share capital (at par Value of Rs. 10 each) 426.39 42								
14 Total Comprehnsive Income for the year 4.16 5.95 7.17 14.39 18.87 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 16 Reserves excluding revalution reserves 17 Earning per share: Earning per equity share before Exceptinal items (1) Basic (2) Diluted Earning per equity share after Exceptional items	13 P	Profit/(Loss) for the period (IX + XII)	4.16	5.95	7.13	14.39	18.57	17.04
14 Total Comprehnsive Income for the year 4.16 5.95 7.17 14.39 18.87 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 16 Reserves excluding revalution reserves 17 Earning per share: Earning per equity share before Exceptinal items (1) Basic (2) Diluted Earning per equity share after Exceptional items								
15 Details of Equity Share Capital Paid-up Equity share capital (at par Value of Rs. 10 each) 16 Reserves excluding revalution reserves 17 Earning per share: Earning per equity share before Exceptinal items (1) Basic (2) Diluted Earning per equity share after Exceptional items	C	Other comprehensive income net of tax	-	-	0.04	-	0.30	0.30
15 Details of Equity Share Capital Paid-up Equity share capital (at par Value of Rs. 10 each) 16 Reserves excluding revalution reserves 17 Earning per share: Earning per equity share before Exceptinal items (1) Basic (2) Diluted Earning per equity share after Exceptional items								
Paid-up Equity share capital (at par Value of Rs. 10 each) 426.39 42	14 T	Total Comprehnsive Income for the year	4.16	5.95	7.17	14.39	18.87	17.34
Paid-up Equity share capital (at par Value of Rs. 10 each) 426.39 42								
16 Reserves excluding revalution reserves 17 Earning per share: Earning per equity share before Exceptinal items (1) Basic (2) Diluted Earning per equity share after Exceptional items	15 D	Details of Equity Share Capital						
16 Reserves excluding revalution reserves 17 Earning per share: Earning per equity share before Exceptinal items (1) Basic (2) Diluted Earning per equity share after Exceptional items	n	Paid-up Equity share capital (at par Value of Ps. 10 cash)						-
17 Earning per share: Earning per equity share before Exceptinal items (1) Basic (2) Diluted Earning per equity share after Exceptional items		and ap Equity Share capital (at par value of its. 10 each)	426.39	426.39	426.39	426.39	426.39	426.39
17 Earning per share: Earning per equity share before Exceptinal items (1) Basic (2) Diluted Earning per equity share after Exceptional items								
Earning per equity share before Exceptinal items (1) Basic 0.34 0.44 (2) Diluted Earning per equity share after Exceptional items	16 R	Reserves excluding revalution reserves						16.22
Earning per equity share before Exceptinal items (1) Basic 0.34 0.44 (2) Diluted Earning per equity share after Exceptional items								
(1) Basic 0.34 0.44 (2) Diluted Earning per equity share after Exceptional items	17 E	arning per share:						
(2) Diluted Earning per equity share after Exceptional items	E	arning per equity share before Exceptinal items						
Earning per equity share after Exceptional items	(:	1) Basic				0.34	0.44	0.64
	(2	2) Diluted						
	E	arning per equity share after Exceptional items						
	(:	1) Basic				0.34	0.44	0.40
(2) Diluted	(:	2) Diluted						

Motoc

1). The aforesaid Financial Resultsbhave been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (refered 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 or 'Operating Segments' in respect of the company.

5).RECONCILATION: - 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



AKGVG & ASSOCIATES

CHARTERED ACCOUNTANTS

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

- 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

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