

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: 011-40108941

To,
The DCS Manager
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Date: 14.11.2019

Scrip Code: 538952

Sub: Outcome of Board Meeting Held On 14th November, 2019

Ref: Regulation 33 and Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear, Sir/ Madam



As per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III the Board meeting of the Board of Directors of the company held on Thursday 14th November 2019 at registered office of the company to consider and approve the Un-audited Standalone Financial Result of the company for the Quarter/half year ended on 30th September, 2019, along with the Limited Review Report thereon as Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015.

The Above said meeting was duly held which started at 03.00 P.M. and concluded at 04.00 P.M.

Kindly take it on record,

Thanking you,

**For and on behalf of Board of Directors of
Abhinav Leasing and Finance Limited**

**Atul Kumar Agarwal
(Director)
DIN: 00022779**

Enclosure: As above

Abhinav Leasing and Finance Limited

CIN NO. L67120DL1984PLC018748

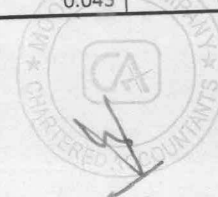
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Statement of Unaudited Standalone Financial Results for the Quarter Ended September 30, 2019

(Rs. In lakhs)

SN	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30 Sep' 19 (Unaudited)	30 Sep' 18 (Unaudited)	30 Jun' 19 (Unaudited)	30 Sep'19 (Unaudited)	30 Sep'18 (Unaudited)	31 Mar'19 (Audited)
1	REVENUE						
	(a) Revenue from Operations	995.64	214.30	60.72	1,056.36	515.77	627.67
	(b) Other Income	-	-	-	-	-	0.90
	Total Revenue	995.64	214.30	60.72	1,056.36	515.77	628.57
2	EXPENSES						
	(a) Cost of materials consumed						
	(b) Purchases of Stock-in-trade	966.58	314.36	82.41	1,048.99	824.91	988.27
	(c) Changes in Inventories of stock-in-trade	29.96	(18.37)	(42.31)	(12.35)	(248.35)	(429.36)
	(d) Employee Benefits Expense	0.82	0.98	0.78	1.60	1.11	4.10
	(e) Finance Costs	-	-	13.48	13.48	2.23	44.50
	(f) Depreciation & Amortization	0.35	0.20	-	0.35	0.20	0.94
	(g) Other Expenses	1.00	-	4.47	5.47	16.39	18.71
	(h) Contingent Provision for Standard Assets						(0.44)
	Total Expenses	998.72	297.17	58.83	1,057.55	596.49	626.72
	Profit / (Loss) before exceptional and extraordinary items and tax(1-2)	(3.08)	(82.87)	1.89	(1.19)	(80.72)	1.85
3	Exceptional Items/Prior Period Items	-	-	-	-	-	0.69
4	Profit / (Loss) before extraordinary items & Tax (3-4)	(3.08)	(82.87)	1.89	(1.19)	(80.72)	1.16
5	Extraordinary Items	-	-	-	-	-	-
6	Profit / (Loss) before tax (5-6)	(3.08)	(82.87)	1.89	(1.19)	(80.72)	1.16
7	Tax Expense						
8	(a) Current Tax			0.49	0.49	-	0.30
	(b) Deferred Tax					-	1.85
	(c) MAT Credit Entitlement					-	-
9	Total Profit / (Loss) from Continuing operations (7-8)	(3.08)	(82.87)	1.40	(1.68)	(80.72)	(0.99)
10	Profit / (loss) from dis-continuing operations	-	-	-	-	-	-
11	Tx expenses of dis-continued operations	-	-	-	-	-	-
12	Profit / (Loss) from dis-continued operations(after tax) (10-11)	-	-	-	-	-	-
13	Net profit / (loss) (9+12)	(3.08)	(82.87)	1.40	(1.68)	(80.72)	(0.99)
14	Other Comprehensive Income / (Loss)						
	(A) (i) Amount of items that will not to be re-classified to profit or loss	-	-	-	-	-	-
	(ii) income tax relating to items that will not be re-classified to profit & loss	-	-	-	-	-	-
	(B) (i) Amount of items that will be re-classified to profit or loss	-	-	-	-	-	-
	(ii) income tax relating to items that will be re-classified to profit & loss	-	-	-	-	-	-
	(C) Other Comprehensive Income/(loss)	-	-	-	-	-	(2.83)
15	Total Comprehensive income for the period (Comprising profit / (loss) and other comprehensive income for the period) (13+14)	(3.08)	(82.87)	1.40	(1.68)	(80.72)	(3.82)
16	Paid up Equity Share Capital, (Face value of Rs.10 each)	499.80	499.80	499.80	499.80	499.80	499.80
17	Earnings per share (of Rs. 10/- each) (not annualised) (in Rs.) (for continuing operations)						
	(a) Basic	(0.006)	(0.166)	0.043	(0.003)	(0.162)	(0.008)
	(b) Diluted	(0.006)	(0.166)	0.043	(0.003)	(0.162)	(0.008)



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STANDALONESTATEMENT OF ASSETS AND LIABILITIES

Rs. In Lakhs

PARTICULARS	30.09.2019	31.03.2019
		Audited
(B) ASSETS		
(1) NON CURRENT ASSETS		
Property Plant and Equipments	3.32	3.67
Capital work in Progress	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Intangible Assets under Development	-	-
Financial Assets		
Trade Receivable	-	-
Investments	59.36	60.26
Long Term Loan and Advances	-	-
Deferred Tax Assets (net)	-	-
Other Non- Current Assets	184.25	146.13
TOTAL NON CURRENT ASSETS (A)	246.93	210.06
CURRENT ASSETS		
Inventories	1,021.06	1,008.71
Financial Assets		
Trade Receivable	34.91	5.24
Cash and Cash Equivalent	14.12	23.74
Loans	-	-
Other Financial Assets	16.56	7.92
TOTAL CURRENT ASSETS (B)	1,086.65	1,045.60
TOTAL ASSETS (A+B)	1,333.58	1,255.67
EQUITY & LIABILITIES		
SHAREHOLDER'S FUND		
Share Capital	499.80	499.80
Reserves and Surplus	16.44	54.45
TOTAL SHAREHOLDERS FUNDS (A+B)	516.24	554.25
LIABILITIES		
NON CURRENT LIABILITIES		
Financial Liabilities		
Borrowings	-	-
Security Deposit	-	-
Other Financial Liabilities	-	-
Deferred Payment Liabilities	-	-
Provisions	-	-
Deferred Tax Liabilities	0.09	1.93
TOTAL NON CURRENT LIABILITIES (B)	0.09	1.93
CURRENT LIABILITIES		
Financial Liabilities		
Borrowings	-	-
Trade Payables	-	-
Other Financial Liabilities	796.35	683.22
Other Current Liabilities	20.32	15.39
Provision	0.58	0.88
TOTAL CURRENT LIABILITIES (C)	817.25	699.49
TOTAL LIABILITIES (B+C)	817.34	701.42
TOTAL EQUITY & LIABILITIES (A+B+C)	1,333.58	1,255.67

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Cash Flow Statement as on 31st March, 2019

(Amount in ₹)

	Particulars	For the Year Ended March 31, 2019	For the Year Ended March 31, 2018
A.	Cash flow from operating activities	(1.19)	72,641
	Profit/(loss) before tax		
	Adjusted for :		
	Depreciation and amortisation expense	(1.50)	94,007
	Leasehold prepayments amortisation	-	-
	Interest income	-	282,874
	Gain on investment	-	30,315
	Finance Cost	13.48	-
	Operating profit/(loss) before working capital changes	10.79	479,837
	Adjusted for :		
	(Increase)/Decrease in trade receivables	(29.67)	4,659,665
	(Increase)/Decrease in inventories	(12.35)	(42,935,768)
	(Increase)/Decrease in other assets	(8.64)	(2,285,206)
	Increase/(Decrease) in trade payables	-	-
	Increase/(Decrease) in Other Financial Liabilities	76.32	-
	Increase/(Decrease) in other liabilities	4.93	42,016,031
	Increase/(Decrease) in provisions	(0.30)	-
		30.29	1,454,722
	Cash generated from operations	41.08	1,934,559
	Net Income taxes (paid) / refunds	-	163,956
	Net cash from operating activities	41.08	1,770,603
	A		
B.	Cash flow from investing activities		
	Capital expenditure on property, plant and equipments including capital advances		-
	Sale of property, plant and equipments		-
	Purchases of investments		-
	Sale/Remeasurement of investments	0.90	(282,874)
	Interest received/Dividend received	(38.12)	-
	Bank balances not considered as cash and cash equivalents		-
	-Deposits placed		-
	-Deposits matured		-
	Net cash used in investing activities	(37.22)	(282,874)
	B		
C.	Cash flow from financing activities		
	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	(13.48)	-
	Net cash used in financing activities	(13.48)	-
	C		
	Net (decrease) / increase in cash and cash equivalents	(9.62)	1,487,729
	A+B+C		
	Cash and cash equivalents as at the beginning of the year	23.74	885,955
	Cash and cash equivalents as at the End of the year	14.12	2,373,684





www.moonandcompany.com

Moon And Company

Chartered Accountants

Head Office : 22, Bazar Madhodas, Sikandrabad, (U.P)-203205

E moon@moonandcompany.com / gkfcaskd@gmail.com

LIMITED REVIEW REPORT ON UN-AUDITED STANDALONE FINANCIAL RESULTS OF ABHINAV LEASING AND FINANCE LIMITED FOR THE QUARTER AND SIX MONTHS ENDED ON 30TH SEPTEMBER, 2019

To
The Board of Directors of
Abhinav Leasing and Finance Limited

We have reviewed the accompanying statement of Un-audited Standalone Financial results of Abhinav Leasing and Finance Limited ('the Company') for the quarter ended September 30, 2019 and year to date from April 01, 2019 to September 30, 2019 (the Statement), being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (the 'Listing Regulations, 2015') read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This statement is the responsibility of the Company's management and has been approved by the Board of Directors, The preparation of the statement is in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34, "Interim Financial Reporting" (IND AS 34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India, Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the **Standard on Review Engagement (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 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 Standalone Financial Results prepared in accordance with applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 Obligation and Discloser Requirements) Regulations, 2015 and SEBI Circular including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Moon and Company
Chartered Accountants
FRN No.024693



UDIN: 19523034AAAADV9415

Place: New Delhi
Date: 14.11.2019