

ABHINAV LEASING AND FINANCE LIMITED

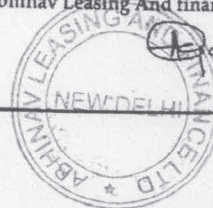
Regd Off: S-524, 1ST FLOOR, VIKAS MARG SHAKARPUR DELHI - 110092
CIN NO: L67120DL1984PLC018748

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED ON SEPTEMBER 30, 2017

Sr. No.	Particulars	STANDALONE					
		Quarter Ended			Half Year Ended		Rs. In Lakh
		30 Sep'17	30 June'17	30 Sep'16	30 Sep'17	30 Sep'16	Year Ended 31 Mar'17
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income from Operations						
	(a) Net Sales/Income from Operations						
	(b) Other Income	602.27	85.39	148.08	687.66	312.56	263.42
	(c) Total Income from operations (net) [(a) + (b)]	50.91	25.31	14.15	76.22	30.25	87.71
		653.17	110.70	162.23	763.87	342.81	351.13
2	Expenses						
	(a) Purchases of Stock-in-trade	676.11	69.21	135.25	745.32	291.84	231.26
	(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	(32.68)	23.18	0.95	(9.50)	1.74	44.75
	(c) Employee Benefits Expense	1.20	1.38	1.25	2.58	2.28	4.33
	(d) Depreciation & Amortization	1.23	-	0.70	1.23	1.38	2.25
	(e) Finance Costs	0.00	14.15	14.00	14.15	28.10	62.34
	(f) Other Expenses	3.94	0.64	0.04	4.58	0.09	5.51
	(g) Total Expenses [(a) to (f)]	649.80	108.56	152.19	758.36	325.43	350.44
3	Profit/Loss before share of profit of Associates, Exceptional items and Tax [1(c) - 2(g)]	3.37	2.14	10.04	5.51	17.38	0.69
4	Share of Profit/Loss of Associates	-	-	-	-	-	-
	profit/(Loss) before exceptional items and Tax (3-4)	3.37	2.14	10.04	5.51	17.38	0.69
5	Exceptional items	-	-	-	-	-	-
6	Profit/Loss before Tax (5-6)	3.37	2.14	10.04	5.51	17.38	0.69
7	Tax Expense						
	(a) Current Tax	1.04	-	-	1.04	-	0.05
	(b) Deferred Tax	-	-	-	-	-	0.29
	© MAT Credit Entitlement	-	-	-	-	-	0.32
8	Profit/Loss after tax (7-8)	2.33	2.14	10.04	4.47	17.38	0.03
9	Other Comprehensive Income for the period	-	-	-	-	-	-
10	Net Profit/Loss for the period(9-10)	2.33	2.14	10.04	4.47	17.38	0.03
11	Paid up Equity Share Capital, Equity Shares of ` 10 each	499.80	499.80	499.80	499.80	499.80	499.80
12	Earnings per share (Face value of ` 10 each)						
	(a) Basic	0.0465	0.0428	0.2009	0.0894	0.3477	0.0006
	(b) Diluted	0.0465	0.0428	0.2009	0.0894	0.3477	0.0006

For Abhinav Leasing And finance Limited

Place: Delhi
Date: 14.11.2017



Director

ABHINAV LEASING AND FINANCE LIMITED

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CIN NO: L67120DL1984PLC018748

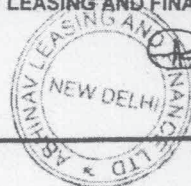
PARTICULARS	Rs. In Lakhs	
	As at 30th September 2017	As at 31st March 2017
	Unaudited	Audited
(B) ASSETS		
(1) NON CURRENT ASSETS		
(a) Fixed Assets	4.65	5.88
(b) Non Current Investment	42.77	180.77
(c) Deferred Tax Assets (net)	0.06	0.06
(d) Long-term loans and advances	266.62	310.23
SUB-TOTAL NON CURRENT ASSETS	314.10	496.94
(2) CURRENT ASSETS		
(a) Cash and Equivalent	43.68	1.39
(b) Short term loan and Advances	-	-
(c) Other Current Assets	13.24	17.01
(d) Inventories	195.36	162.68
(e) Trade Receivables	297.05	-
SUB-TOTAL CURRENT ASSETS	549.33	181.08
TOTAL ASSETS (1+2)	863.42	678.02
(A) EQUITY & LIABILITIES		
(1) SHAREHOLDER'S FUND		
(a) Share Capital	499.80	499.80
(b) Reserves and Surplus	52.74	54.22
SUB-TOTAL SHAREHOLDERS FUNDS	552.54	554.02
(2) NON CURRENT LIABILITIES		
(a) Loan Term Borrowing	-	100.00
(b) Security Deposit	-	0.93
SUB-TOTAL NON CURRENT LIABILITIES	-	100.93
(3) CURRENT LIABILITIES		
(a) Trade Payable	-	5.21
(b) Short Term Borrowings	302.85	17.86
(c) Other Current Liabilities	6.99	-
(d) Short Term Provision	1.04	-
SUB-TOTAL CURRENT LIABILITIES	310.88	23.07
TOTAL EQUITY & LIABILITIES (1+2+3)	863.42	678.02
TOTAL ASSETS (1+2)		

Notes:

1. The aforesaid results were taken on record at the meeting of Board of Directors held on 14.11.2017
2. The above results are subject to limited audit review by the statutory auditors of the company.
3. Figures of previous year have been reclassified/regrouped/consolidated wherever necessary.
4. No investors complaints was pending at the beginning of quarter. No complaint was received during the Quarter

For ABHINAV LEASING AND FINANCE LIMITED

Place : Delhi
Date : 14.11.2017



Director

ABHINAV LEASING AND FINANCE LIMITED


REGD OFF: S-524, IST FLOOR, VIKAS MARG, SHAKARPUR-DELHI-110092
Email: abhinavleasefinltd@gmail.com, Website: www.abhinavleasing.com
CIN: L67120DL1984PLC018748

The reconciliation of Net Profit as previously reported on the transition from Previous Indian GAAP to IND-AS for the quarter and Six month ended 30 Sept 2016 are given below.

Sl No.	Nature of Adjustment	(Rs. In Lakhs)	
		Quarter Ended 30.09.2016 (Un-audited)	Half Year Ended 30.09.2016 (Un-audited)
	Net Profit/(Loss) under previous Indian GAAP		
	Adjustments for:	10.04	17.38
	a) Amortization costs	-	-
	b) administration Costs	-	-
	c) Others	-	-
	d) Deferred Tax	-	-
	Net Profit / (Loss) before other Comprehensive Income as per Ind-AS	10.04	17.38
	Other Comprehensive Income (Net of Tax)	-	-
	Total Comprehensive Income as per Ind-AS	10.04	17.38

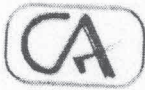
For Abhinav Leasing and Finance Limited


Director



Place: Delhi

Date: 10/01/2018



www.moonandcompany.com

Moon And Company

Chartered Accountants

Head Office : 22, Bazar Madhodas, Sikandrabad, (U.P)-203205
E gkfcaskd@gmail.com

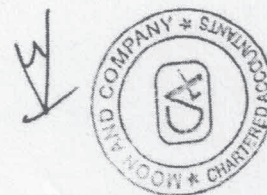
Limited Review Report on quarterly and year to date unaudited financial results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To The Board of Directors of
Abhinav Leasing and Finance Ltd

We have reviewed the accompanying statement of unaudited financial results ('the Statement') of Abhinav Leasing and Finance Limited ('the Company'), for the quarter and six months ended 30th September 2017 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Company's management and has been approved by the Board of Directors in their meeting held on 14th November 2017. Our responsibility is to issue a report on the Statement based on our review.

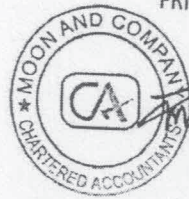
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the 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 provide 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 and based on the consideration of reports of the other auditors and management certified accounts referred to above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 and SEBI Circular dated 5 July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.



The comparative financial results of the Company for the quarter and six months ended 30th September 2016 and for the year ended 31st March 2017 on the financial results for the quarter ended 30th June 2017 which have been included in this Statement, expressed an unmodified opinion and which has been furnished to us by the Management and has been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of these matters.

For Moon and Company
Chartered Accountants
FRN No.024693N



Moon Goyal
(Partner)
M. No.523034

Place: New Delhi
Date: 14.11.2017