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# Moon And Company

Chartered Accountants

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## Limited Review Report

To the Board of Directors of **ABHINAV LEASING AND FINANCE LIMITED**

We have reviewed the accompanying Statement of unaudited financial results ('the Statement') of ABHINAV LEASING AND FINANCE LIMITED ('the Company') for the quarter and nine months ended 31st December 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 ('Listing Regulations'). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 13th February 2018. Our responsibility is to issue a report on these financial results 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 results are 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 prepared in accordance with applicable Indian Accounting Standards i.e. 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 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.

For **Moon and Company**  
Chartered Accountants  
FRN-024693N

Place:-New Delhi  
Date:-13/02/2018



## 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 NINE MONTHS ENDED DECEMBER 31, 2017

Sr. No.	Particulars	STANDALONE					Rs. In Lakh
		Quarter Ended			Nine Months Ended		Year Ended
		31 Dec' 17	30 Sep'17	31 Dec 16	31 Dec'17	31 Dec'16	31 Mar'17
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	<b>Income from Operations</b>						
	(a) Net Sales/Income from Operations	843.48	602.27	2.21	1,531.14	314.77	263.42
	(b) Other Income	2.54	50.91	0.35	78.76	30.60	87.71
	(c) Total Income from operations (net) [ (a) + (b) ]	846.02	653.17	2.56	1,609.90	345.37	351.13
2	<b>Expenses</b>						
	(a) Purchases of Stock-in-trade	840.46	676.11		1,585.78	291.84	231.26
	(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	(5.45)	(32.68)	1.05	(14.95)	2.79	44.75
	(c) Employee Benefits Expense	1.45	1.20	1.14	4.03	3.42	4.33
	(d) Depreciation & Amortization	0.25	1.23		1.48	1.38	2.25
	(e) Finance Costs	-	0.00	-	14.15	28.10	62.34
	(f) Other Expenses	5.92	3.94	0.15	10.50	0.24	5.51
	(g) Total Expenses [ (a) to (f) ]	842.64	649.80	2.34	1,601.00	327.77	350.44
3	Profit/Loss before share of profit of Associates, Exceptional items and Tax [ 1(c) - 2(g) ]	3.38	3.37	0.22	8.90	17.60	0.69
4	Share of Profit/Loss of Associates	-	-				-
5	<b>profit/(Loss) before exceptional items and Tax (3-4)</b>	3.38	3.37	0.22	8.90	17.60	0.69
6	Exceptional items	-	-				-
7	<b>Profit/Loss before Tax (5-6)</b>	3.38	3.37	0.22	8.90	17.60	0.69
8	<b>Tax Expense</b>						
	(a) Current Tax	1.04	1.04	-	2.08		0.05
	(b) Deferred Tax	-	-				0.29
	© MAT Credit Entitlement	-	-				0.32
9	<b>Profit/Loss after tax (7-8)</b>	2.33	2.33	0.22	6.81	17.60	0.03
10	Other Comprehensive Income for the period	-	-				-
11	<b>Net Profit/Loss for the period( 9-10)</b>	2.33	2.33	0.22	6.81	17.60	0.03
12	Paid up Equity Share Capital, Equity Shares of Re 1 each	499.80	499.80	499.80	499.80	499.80	499.80
13	<b>Earnings per share ( Face value of Re 1 each)</b>						
	(a) Basic	0.0467	0.0465	0.0004	0.1363	0.0350	0.0006
	(b) Diluted	0.0467	0.0465	0.0004	0.1363	0.0350	0.0006

1. The aforesaid results have been duly received by Audit Committee and approved by the Board of Directors at the meeting of Board of Directors held on 13.02.2018.

2. The above results are subject to Limited review report by the statutory auditors of the Company.

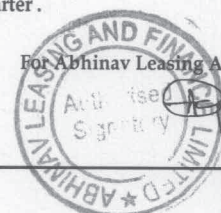
3. Figures of previous year/quarter have been reclassified/regrouped/consolidated wherever necessary

4. No investor complaint was received during the quarter and no complaint is pending at the end of the quarter.

Place: Delhi

Date: 13.02.2018

For Abhinav Leasing And finance Limited



Director