

# 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: 011-35943509

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To,

Date: 09.11.2023

**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, 2023**

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, 2023, approved at the meeting of the Board of Directors of the company held on 09<sup>th</sup> November, 2023. The Above said meeting was duly held which started at **1:00 P.M** and concluded at **1:30 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.abhinavleasfinltd.in

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2023

Sr. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		(Rs. In Lakhs)
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	YEAR ENDED
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	31.03.2023
1	Revenue from Operations	699.06	523.31	1,300.24	1,222.37	1,554.57	4,305.42
2	Other Income	10.42	12.08	(3.10)	22.50	5.55	0.375
3	<b>Total Income</b>	<b>709.48</b>	<b>535.39</b>	<b>1,297.14</b>	<b>1,244.87</b>	<b>1,560.12</b>	<b>4,305.80</b>
4	<b>Expenses</b>						
	(i) Cost of Material Consumed						
	(ii) Purchases of Stock-in-Trade	620.88	437.54	920.49	1,058.42	1,014.01	3,961.13
	(iii) Change in Stock-in-Trade	67.55	88.00	223.50	155.55	336.26	0.15
	(iv) Employee Benefit Expenses	1.71	0.90	3.06	2.61	9.72	12.38
	(v) Finance Cost	7.69	2.55	122.77	10.24	137.77	254.96
	(vi) Depreciation & Amortisation Expenses	1.10	1.11	1.86	2.21	3.21	6.41
	(vii) Other expenses	7.89	2.38	13.10	10.27	44.48	60.97
5	<b>Total Expenses</b>	<b>706.82</b>	<b>532.48</b>	<b>1,284.77</b>	<b>1,239.30</b>	<b>1,545.44</b>	<b>4,296.00</b>
6	<b>Profit before exceptional items and Tax</b>	<b>2.66</b>	<b>2.91</b>	<b>12.37</b>	<b>5.57</b>	<b>14.68</b>	<b>9.80</b>
0	Exceptional items	-	-	-	-	-	-
7	<b>Profit/ (Loss) before Tax</b>	<b>2.66</b>	<b>2.91</b>	<b>12.37</b>	<b>5.57</b>	<b>14.68</b>	<b>9.80</b>
8	Tax expenses						
	(i) Current tax	-	-	-	-	-	(2.55)
	(ii) Deferred tax	-	-	-	-	-	2.42
9	<b>Total Tax Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0.13)</b>
10	Other comprehensive income, net of income tax	-	-	-	-	-	-
11	<b>Total other comprehensive income, net of income tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12	<b>Total Comprehensive income for the period</b>	<b>2.66</b>	<b>2.91</b>	<b>12.37</b>	<b>5.57</b>	<b>14.68</b>	<b>9.67</b>
13	Paid up equity share capital-(F.V. Re. 10 Each)	499.80	499.80	499.80	499.80	499.80	499.80
14	<b>Earnings per share :</b>						
	Basic	0.005	0.006	0.025	0.011	0.029	0.019
	Diluted	0.005	0.006	0.025	0.011	0.029	0.019

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 09th November,2023. The Statutory Auditors have carried out Limited Review of Financial Results for the Quarter and half year ended on 30.09.2023.

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 accepted 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 30.09.2023

Abhinav Leasing and Finance Limited

Place: New Delhi

Date: 09.11.2023

Mamta Kaur  
(Managing Director)



**ABHINAV LEASING AND FINANCE LIMITED**

CIN NO. L65100DL1984PLC018748

Standalone Unaudited Cash Flow Statement as on September 30, 2023

(Rs. in lakhs)

	Particulars	For the Half Year Ended September 30, 2023	For the Half Year Ended September 30, 2022
A.	<b>Cash flow from operating activities</b>		
	Profit/(loss) before tax	5.56	14.68
	Adjusted for :		
	Depreciation and amortisation expense	2.21	3.21
	Leasehold prepayments amortisation	-	-
	Interest/dividend income	(22.50)	-
	Gain on investment	-	-
	change in provision	-	-
	<b>Operating profit/(loss) before working capital changes</b>	<b>(14.74)</b>	<b>17.89</b>
	Adjusted for :		
	(Increase)/Decrease in trade receivables	-	-
	(Increase)/Decrease in inventories	-	336.26
	(Increase)/Decrease in other assets	-	(1,593.07)
	Increase/(Decrease) in trade payables	-	-
	(Increase)/Decrease in Short Term loans & Advances	-	-
	Increase/(Decrease) in other liabilities	-	(52.01)
	Increase/(Decrease) in other financial liabilities	-	1,244.74
	Increase/(Decrease) in other financial assets	-	-
	<b>Cash generated from operations</b>	<b>(14.74)</b>	<b>(64.09)</b>
	Net Income taxes (paid) / refunds		(46.20)
	<b>Net cash from operating activities</b> <span style="float:right">A</span>	<b>(14.74)</b>	<b>(46.20)</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		-
	Loans and Advances		-
	Sale/Remeasurement of investments		-
	Sale of non-current assets		-
	Interest received/Dividend received	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>22.50</b>	<b>-</b>
C.	<b>Cash flow from financing activities</b>		
	Proceeds from long-term borrowings		-
	Proceeds from short term borrowings		-
	Repayment of long-term borrowings		2.29
	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>-</b>	<b>2.29</b>
	Net (decrease) / increase in cash and cash equivalents <span style="float:right">A+B+C</span>	<b>7.76</b>	<b>(43.91)</b>
	Cash and cash equivalents as at the beginning of the year	35.77	70.61
	Cash and cash equivalents as at the End of the year	43.53	26.70



**STATEMENT OF ASSETS AND LIABILITIES**  
Unaudited Standalone Balance Sheet as at September 30, 2023 (Rs. In lakh)

Particular	As at 30th Sept 2023	As at 31st Mar 2023
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	12.35	14.56
Capital Work-in-Progress	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Intangible Assets Under Development	-	-
<b>Financial Assets</b>		
Trade Receivable	-	-
Investments	65.68	65.68
Long-term loans & Advances	-	-
Deferred Tax Assets (net)	3.99	3.99
Other Non-Current Assets	5,035.53	5,299.46
<b>Total Non-Current Assets (A)</b>	<b>5,117.55</b>	<b>5,383.69</b>
<b>Current Assets</b>		
Inventories	426.53	582.08
<b>Financial Assets</b>		
Investments	-	-
Trade Receivables	460.77	267.30
Cash & Cash Equivalents	8.55	35.77
Loans	-	-
Other Financial Assets	7.71	-
Other Current Assets	45.45	30.98
<b>Total Current Assets (B)</b>	<b>949.01</b>	<b>916.12</b>
<b>Total Assets (A+B)</b>	<b>6,066.57</b>	<b>6,299.81</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	499.80	499.80
Other Equity (Reserve & Surplus)	66.12	60.56
<b>(A)</b>	<b>565.92</b>	<b>560.36</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	2,549.75	3,005.00
Security Deposit	-	-
Other Financial Liabilities	-	-
Deferred Payment Liabilities (net)	-	-
Provisions	-	-
Deferred Tax Liabilities	-	-
<b>Total Non-Current Liabilities (B)</b>	<b>2,549.75</b>	<b>3,005.00</b>
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	-	-
Trade Payables	-	-
Other Financial Liabilities	2,786.37	2,672.56
Other Current Liabilities	143.33	35.91
Provisions	21.20	25.99
<b>Total Current Liabilities (C)</b>	<b>2,950.90</b>	<b>2,734.45</b>
<b>Total Liabilities (B+C)</b>	<b>5,500.65</b>	<b>5,739.45</b>
<b>Total Equity and Liabilities (A+B+C)</b>	<b>6,066.57</b>	<b>6,299.81</b>

For and on behalf of the Board  
Abhinav Leasing and Finance Limited

  
Mamta Agarwal  
(Managing Director)  
DIN: 02425119



Date: 09/11/2023  
Place: Delhi

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Date: 09/11/2023

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).

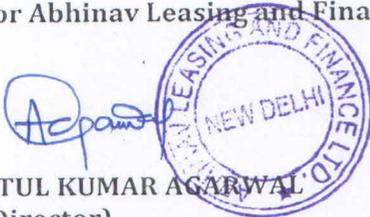
Therefore, in terms of the said regulation, the company is not required to submit the Statement of deviation(s) or variations(s).

Kindly take the above information on records.

Thanking you,

Yours Faithfully

For Abhinav Leasing and Finance Limited



ATUL KUMAR AGARWAL  
(Director)  
Din: 00022779

