

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 30TH SEPTEMBER, 2024

in Lakhs

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income:						
1	Revenue from operations						
	Interest Income	3.84	3.32	4.13	7.16	8.25	15.35
	Dividend Income	2.17	0.36	1.58	2.53	2.29	3.86
	Rental Income						
	Fees and Commission Income						
	Net Gain in fair value charges						
	Net gain on derecognition of financial instruments under amortised cost category						
	Sale of Products(including Excise Duty)	23.70	16.36	29.47	40.06	35.40	75.60
	Sale of Services						
2	Other Income	0.00	0.00	0.00	0.00	0.00	4.49
	Bank FD Interest	3.67	2.60	2.50	6.27	4.45	10.36
	Total Income	33.38	22.64	37.68	56.02	50.39	109.66
3	Expenses:						
	Cost of materials consumed	4.76	9.85	14.30	14.61	19.43	44.69
	Purchase of Stock-in-Trade						
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	5.50	1.13	5.73	6.63	4.33	(0.52)
	Employee Benefit Expense	4.83	2.40	3.44	7.23	5.22	13.19
	Financial Costs	0.17	0.14	0.07	0.31	0.10	0.32
	Depreciation and Amortization Expense	0.67	0.68	0.49	1.35	1.39	3.01
	Other Expenses	5.21	4.16	3.66	9.37	6.89	16.14
	Trading Loss	3.54	-	1.59	3.54	1.59	5.53
	Total Expense	24.68	18.36	29.28	43.04	38.95	82.36
4	Profit before exceptional items and tax (III - IV)	8.70	4.28	8.40	12.98	11.44	27.30
5	Exceptional Items	-	-	-	-	-	-
	NPA Provision						
6	Profit before Extraordinary items and tax	8.70	4.28	8.40	12.98	11.44	27.30
	Extra Ordinary items						4.26
	Excess Provision written back						
	Trading Loss Recover						
7	Profit before tax (V- VI)	8.70	4.28	8.40	12.98	11.44	23.04
8	Tax expense:						
	(1) Current tax	2.75			2.75		6.00
	(2) Deferred tax						
9	Profit(Loss) from the period from continuing operations (VII - VIII)	5.95	4.28	8.40	10.23	11.44	17.04
10	Profit(Loss) from the period from discontinuing operations before tax	-	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-	-
12	Profit(Loss) from Discontinuing operations	-	-	-	-	-	-
13	Profit/(Loss) for the period (IX + XII)	5.95	4.28	8.40	10.23	11.44	17.04
	Other comprehensive income net of tax	-	-	0.03		0.26	0.30
14	Total Comprehensive Income for the year	5.95	4.28	8.43	10.23	11.70	17.34
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	426.39	426.39
16	Reserves excluding revaluation reserves				26.46	6.37	16.22
17	Earning per share:						
	Earning per equity share before Exceptional items						
	(1) Basic				0.24	0.26	0.64
	(2) Diluted						
	Earning per equity share after Exceptional items						
	(1) Basic				0.24	0.26	0.40
	(2) Diluted						

Notes:							
1). The aforesaid Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (referred 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 30 September, 2024 have been approved by the Board of Directors of the company as its meeting held on 28th October, 2024.							
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). RECONCILIATION :- 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: 28-10-2024 Place: Ahmedabad							