

ABHISHEK FINLEASE LIMITED

402, WALL STREET-1, OPP. ORIENT CLUB, NR. GUJARAT COLLEGE, ELLISBRIDGE, AHMEDABAD - 380006.

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED ON 31ST MARCH, 2026

Sr. No	Particulars	Quarter Ended			in Lakhs	
		31.3.2026	31.12.2025	31.03.2025	Year Ended 31.03.2026	Year Ended 31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
Income:						
1	Revenue from operations					
	Interest Income	7.20	5.93	4.09	24.85	14.43
	Dividend Income	0.93	1.23	0.73	4.69	3.78
	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)	2.55	18.67		23.91	48.85
	Sale of Services					
2	Other Income	0.96	0.06		1.02	
	Trading Loss (Bad debts) Recover	-0.92	0.92			
	Bank FD Interest	5.54	3.95	3.36	16.64	12.93
	Total Income	16.26	30.76	8.18	71.11	79.99
3	Expenses:					
	Cost of materials consumed	2.68	17.61	1.95	29.84	24.38
	Purchase of Stock-in-Trade					
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	2.83	(3.27)	0.78	-7.48	2.79
	Employee Benefit Expense	4.48	3.64	3.43	14.18	14.35
	Financial Costs	0.03	0.12	0.33	0.42	0.78
	Depreciation and Amortization Expense	0.04	0.43	(0.11)	1.33	1.92
	Other Expenses	4.58	3.60	8.20	17.46	21.49
	Trading Loss (Bad debts)		5.26	(3.54)	5.26	
	Total Expense	14.64	27.39	11.04	61.01	65.71
4	Profit before exceptional items and tax (III - IV)	1.62	3.37	-2.86	10.10	14.28
5	Exceptional Items					
	NPA Provision					
6	Profit before Extraordinary items and tax	1.62	3.37	-2.86	10.10	14.28
	Extra Ordinary items	1.54		2.19	1.54	2.19
	Excess Provision written back					
	Trading Loss Recover					
7	Profit before tax (V- VI)	0.08	3.37	-5.05	8.56	12.09
8	Tax expense:					
	(1) Current tax	1.15		3.30	2.40	3.30
	(2) Deferred tax					
9	Profit(Loss) from the period from continuing operations (VII VIII)	(1.07)	3.37	(8.35)	6.16	8.79
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)	(1.07)	3.37	(8.35)	6.16	8.79
	Other comprehensive income net of tax					
14	Total Comprehensive Income for the year	(1.07)	3.37	(8.35)	6.16	8.79
15	Details of Equity Share Capital					
	Paid-up Equity share capital (at par Value of Rs. 10 each)	461.27	461.27	461.27	461.27	461.27
16	Reserves excluding revaluation reserves				150.00	142.30
17	Earning per share:					
	Earning per equity share before Exceptional Items					
	(1) Basic				0.22	0.31
	(2) Diluted					
	Earning per equity share after Exceptional Items					



(1) Basic					0.13	0.19
(2) Diluted						

Notes:

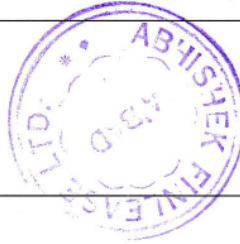
1) The aforesaid Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (referred to as "Ind AS")-34, Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

2) The Audited Standalone financial results for the quarter and Year ended 31 March, 2026 have been approved by the Board of Directors of the company as its meeting held on 25th May, 2026.

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 on '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.



[Signature]
By order of the Board of Directors
For, Abhishek Finlease Limited

Date: 25.05.2026
Place: Ahmedabad

ABHISHEK FINLEASE LIMITED		
402, WALL STREET-1, OPP. ORIENT CLUB, NR. GUJARAT COLLEGE, ELLISBRIDGE, AHMEDABAD -380006.		
STATEMENT OF ASSET & LIABILITIES AS ON 31ST MARCH, 2026		
Particulars	Year Ended	Year Ended
	31.03.2026	31.03.2025
	Audited (in lakh)	Audited (in lakh)
ASSETS		
Financial Assets		
Cash and Cash equivalents	3.6	7.12
Bank Balance other than above	274.41	275.25
Derivative financial instruments		
Receivables		
(i) Trade Receivables	1.13	2.34
(ii) Other Receivables		
Loans	247.71	267.08
Investments	34.34	13.59
Other Financial assets (to be specified)		
Non Financial Assets		
Inventories	72.22	64.74
Current tax assets (Net)		
Deferred tax Assets (Net)		
Investment property		
Biological Assets other than bearer plants		
Property, Plant and Equipment	3.9	5.00
Capital work-in-progress		
Intangible Assets under development		
Goodwill		
Other Intangible assets		
Other non-financial assets (to be specified)	0.5	1.00
Total Assets	637.81	636.12
LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
Derivative Financial instruments		
Payable		
(I) Trade Payables	0	0.05
(i) Total outstanding dues of micro enterprises and small enterprises		
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	0	0.00
(II) Other Payables		
(i) Total outstanding dues of micro enterprises and small enterprises		
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		
Debt securities		
Borrowings (other than debt securities)	0.92	1.62
Deposit		
Subordinated Liabilities		
Other financial liabilities (to be specified)		
Non-Financial Liabilities		
Current tax liabilities (Net)		
Provisions	25.61	30.88
Deferred tax liabilities (Net)		
Other non-financial liabilities (to be specified)		
EQUITY		
Equity Share Capital	461.271	461.27
Other Equity (reserve)	150.01	142.30
Total Equity and Liabilities	637.81	636.12



ABHISHEK FINLEASE LTD

CASH FLOW STATEMENT FOR THE YAR ENDED 31 MARCH, 2026

Particulars	2025-26	2024-25
Cash Flow From Operating Activities:		
Net Profit after tax as per Profit And Loss A/c	616.277	877.910
Adjustments for:		
Depreciation & Amortisation Expense	133.123	192.038
Transfer to Reserve	154.069	219.477
Preliminary Exp Written Off	50.000	50.000
Provision for Income Tax	240.000	330.000
Provision for NPA/PROFIT FOR SALE OF CAR	-	-
Self Assessment Tax paid for Previous Year	-	-
Interest exp	42.467	78.000
provision for audit fees	-	-
Excess provision w/off	- 619.659	- 869.515
Operating Profit Before Working Capital Changes	1,235.936	1,747.425
Adjusted for :		
i) Other Non current Receivables/ Working Cap	-1,486.456	-8,356.299
ii) Other Current & Non Current Receivables		
	-1,486.456	-8,356.299
	-250.520	-6,608.874
Net Income Tax paid/ refunded		
Net Cash Flow from/(used in) Operating Activities: (A)	-250.520	-6,608.874
Cash Flow From Investing Activities:		
Purchases of Fixed Assets	-23.000	
Sale of Fixed Assets		
Profit on sale of Car		
Net Cash Flow from/(used in) Investing Activities: (B)	-23.000	0.000
Cash Flow from Financing Activities:		
Proceeds from Issue of Preferencial Capital		3,488.100
Security Premium received on issue of Preferencial Capital		11,510.730
Borrowing of Funds	-70.000	13.537
Preliminary Expense written off	-50.000	-50.000
Interest exp	-42.467	-78.000
Movement of Lending		
Net Cash Flow from/(used in) Financing Activities (C)	-162.467	14,884.367
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	-435.987	8,275.493
Cash & Cash Equivalents As At Beginning of the Year	28,236.740	19,961.247
Cash & Cash Equivalents As At End of the Year	27,800.753	28,236.740
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	-435.987	8,275.493

