ABHINAV LEASING AND FINANCE LIMITED

REGD OFF : S-524, 1ST FLOOR , VIKAS MARG, SHAKARPUR, DELHI-110092
CIN: L65100DL1984PLC018748

13th November 2026

To,

BSE Limited,
Listing Compliance Department
25th Floor, P.J Tower,
Dalal Street, Mumbai – 400001

Scrip Code: 538952
ISIN: INE211D01027

Sub: Outcome of Board Meeting held on 13th November 2026.

In continuation with our letter dated 05th November 2026 and in terms with Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, the Board of Directors of the Company in their meeting held today i.e. **Friday 13th November 2026**, had considered and approved the Unaudited Financial Results for the quarter and half year ended 30th September 2026.

The 'Limited Review Report' given by the Statutory Auditor of the Company in respect of said results is also enclosed.

The above meeting of Board of Directors was duly held, which commenced at 2.00 PM and concluded at 2.30 PM.

We request you to kindly take the above information on your records & oblige.

Thanking you,
For **ABHINAV LEASING AND FINANCE LIMITED**

Mamta

Mamta Agarwal
(Managing Director)
DIN: 02425119

Phone: 011-35943509 **Email:** abhinavleasefinltd@gmail.com **Website:** www.abhinavleasefinltd.in

Abhinav Leasing and Finance Limited

CIN: L65100DL1984PLC018748

E-mail ID: abhinavleasfinltd@gmail.com , Website: www.abhinavleasefinltd.in

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2026

(Rs. In Lakhs)

Sr. No.	Paticulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Revenue from Operations	119.22	81.32	305.62	200.54	340.89	649.34
2	Other Income	-			-	-	6.11
3	**Total Income**	**119.22**	**81.32**	**305.62**	**200.54**	**340.89**	**655.45**
4	**Expenses**						
	(i) Cost of Material Consumed						
	(ii) Purchases of Stock-in-Trade	-	-	208.85	-	208.85	248.61
	(iii) Change in Stock-in-Trade	-	11.14	43.35	11.14	48.10	47.02
	(iv) Employee Benefit Expenses	1.07	5.74	2.38	6.81	4.19	32.44
	(v) Finance Cost	50.78	43.74	1.30	94.53	1.30	158.35
	(vi) Provision, contingencies and write offs		-		-	-	6.02
	(vii) Depreciation & Amortisation Expenses	0.36	0.36	0.53	0.73	1.05	2.11
	(viii) Other expenses	14.27	4.65	6.29	18.93	7.47	69.75
5	**Total Expenses**	**66.50**	**65.64**	**262.71**	**132.13**	**270.96**	**564.29**
6	**Profit before exceptional items and Tax**	**52.72**	**15.68**	**42.91**	**68.41**	**69.93**	**91.15**
0	Exceptional items						
7	**Porfit/ (Loss) before Tax**	**52.72**	**15.68**	**42.91**	**68.41**	**69.93**	**91.15**
8	Tax expenses						
	(i) Current tax			-		-	(24.88)
	(ii) Deferred tax			-		-	(0.35)
9	**Total Tax Expense**			**-**		**-**	**(25.22)**
10	**Other comprehensive income, net of income tax**		**-**	**-**		**-**	**-**
11	**Total other comprehensive income, net of income tax**						
12	**Total Comprehensive income for the period**	**52.72**	**15.68**	**42.91**	**68.41**	**69.93**	65.93
13	**Paid up equity share capital-(F.V. Re. 1 Each)**	499.80	499.80	499.80	499.80	499.80	499.80
14	**Earnings per share :**						
	Basic	0.11	0.03	0.09	0.14	0.14	0.13
	Diluted	0.11	0.03	0.09	0.14	0.14	0.13
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 13th November,2026 The Statutory Auditors have carried out Limited Review of Financial Results for the Quarter and half year ended on 30.09.2026.

2. The Financial results have been prepared in accordace 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 accepte 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 30.09.2026.

Abhinav Leasing and Finance Limited

Mamta

Mamta Agarwal

(Managing Director)

Abhinav Leasing And Finance Limited DELHI

Place: New Delhi

Date: 13.11.2026

Abhinav Leasing and Finance Limited

CIN: L65100DL1984PLC018748

E-mail ID: abhinavleasfinltd@gmail.com, Website: www.abhinavleasefinltd.in

Unaudited Standalone Balance Sheet as at September 30, 2026 (Rs. In Lakhs)

	Unaudited 30.09.2026	Audited 31.03.2026
(B) ASSETS		
(1) NON CURRENT ASSETS		
(a) Fixed Assets	3.99	4.97
(b) Non Current Investment		
(c.)Deffered Tax Assets (net)	3.57	3.57
(d) Investments	637.46	665.20
(e) Other Non Current Assets	3,559.20	3,737.67
SUB-TOTAL NON CURRENT ASSETS	**4,204.23**	**4,411.42**
(2) CURRENT ASSETS		
(a) Cash and Equivalent	4.79	23.94
(b) Short term loan and Advances		
(c.) Other financial Assets		
(d) Other Current Assets	85.51	63.21
(e) Inventories	10.42	21.56
(f) Trade Receivables		
SUB-TOTAL CURRENT ASSETS	**100.72**	**108.71**
TOTAL ASSETS (1+2)	**4,304.95**	**4,520.13**
(A) EQUITY & LIABILITIES		
(1) SHAREHOLDER'S FUND		
(a) Share Capital	499.80	499.80
(b) Reserves and Surplus	242.55	174.14
SUB-TOTAL SHAREHOLDERS FUNDS	**742.35**	**673.94**
(2) NON CURRENT LIABILITIES		
Financial Liabilities	3,532.69	3,798.85
Defered Payment Liabilities (net)		
SUB-TOTAL NON CURRENT LIABILITES	**3,532.69**	**3,798.85**
(3) CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Other financial Liability		
(b) Other Current Liabilities	14.92	7.51
(c) Trade Payable	0.04	
(c) Short Term Provision	14.95	39.83
SUB-TOTAL CURRENT LIABILITIES	**29.92**	**47.34**
TOTAL EQUITY & LIABILITIES (1+2+3)	**4,304.95**	**4,520.13**
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 13th November, 2026. The Statutory Auditors have carried out Limited Review of Financial Results for the Quarter and half year ended on 30.09.2026.

2. The Financial results have been prepared in accordace 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 accepte 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 30.09.2026.

Abhinav Leasing and Finance Limited

Mamta

Mamta Agarwal
(Managing Director)

Abhinav Leasing And Finance Limited DELHI

Place: New Delhi
Date: 13.11.2026

ABHINAV LEASING AND FINANCE LIMITED

CIN NO. L65100DL1984PLC018748

Standalone Unaudited Cash Flow Statement as on September 30, 2026 (Rs. in lakhs)

	Particulars		For the Half Year Ended September 30, 2026	For the Half Year Ended September 30, 2025
A.	**Cash flow from operating activities**			
	Profit/(loss) before tax		68.41	69.93
	Adjusted for :			
	Depreciation and amortisation expense		0.73	1.05
	Leasehold prepayments amortisation			
	Interest/dividend income			-
	Loss on sale of investment		2.96	
	change in provision			
	Operating profit/(loss) before working capital changes		72.09	70.98
	Adjusted for :			
	(Increase)/Decrease in trade receivables		-	-
	(Increase)/Decrease in inventories		11.14	48.10
	(Increase)/Decrease in other assets		(22.30)	(36.01)
	Increase/(Decrease) in trade payables		0.04	-
	Increase/(Decrease) in other liabilities		7.41	0.24
	Increase/(Decrease) in other financial liabilities			1,584.64
	Increase/(Decrease) in other financial assets		-	-
	Increase/(Decrease) in Provisions		(24.88)	0.00
			(28.58)	1,596.96
	Cash generated from operations			
	Net Income taxes (paid) / refunds			
	Net cash from operating activities	A	43.52	1,667.94
B.	**Cash flow from investing activities**			
	Capital expenditure on property, plant and equipments including capital			
	Sale of property, plant and equipments and invstments		25.03	
	Purchases of investments			60.00
	Loans and Advances		178.47	(1,525.32)
	Sale/Remeasurement of investments			
	Sale of non-current assets			
	Interest received/Dividend received		-	-
	Bank balances not considered as cash and cash equivalents			
	-Deposits placed			
	-Deposits matured			
	Net cash used in investing activities	B	203.50	(1,465.32)
C.	**Cash flow from financing activities**			
	Proceeds from long-term borrowings			
	Proceeds from short term borrowings			
	Repayment of long-term borrowings		(266.16)	
	Repayment of short-term borrowings			
	Interest and finance charges paid			
	Net cash used in financing activities	C	(266.16)	
	Net (decrease) / increase in cash and cash equivalents		(19.14)	202.62
	Cash and cash equivalents as at the beginning of the year		23.94	52.00
	Cash and cash equivalents as at the End of the year		4.79	254.62

Abhinav Leasing And Finance Limited DELHI

G A M S & ASSOCIATES LLP
Chartered Accountants

Independent Auditor's Review Report on the Quarter end 30.09.2026 Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Director of
Abhinav leasing & finance limited

1. We have reviewed the unaudited financial results of Abhinav leasing & finance limited (the "Company") for the quarter ended September 30, 2026. The Statement has been prepared by the Company pursuant to Regulation 33 Of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation, 2015), which has been initiated by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on statement based on our review.

2. We conducted our review of the Statement in accordance with the **Standard on Review Engagements (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.

3. 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

   Our conclusion on the statement is not modified in respect of the above matter.

For G A M S & Associates LLP
Chartered Accountants
FRN: 0N500094
UDIN: 26088218UMDDWB4588

CA Anil Gupta
(Partner)
M. No. 088218
Place: New Delhi
Date :13/11/2026

ABHINAV LEASING AND FINANCE LIMITED

REGD OFF : S-524, 1ST FLOOR , VIKAS MARG, SHAKARPUR, DELHI-110092
CIN: L65100DL1984PLC018748

13th November 2026

To,

BSE Limited,
Listing Compliance Department
25th Floor, P.J Tower,
Dalal Street, Mumbai – 400001

Scrip Code: 538952
ISIN: INE211D01027

Sub: Undertaking regarding non- applicability of Statement of Deviation(s) or Variations(s) under Regulation 32 of the SEBI (Listing obligation 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 variation(s) in the use of public issue proceeds raised from the Initial Public Offer (IPO) for the quarter and half year ended 30th September 2026.

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

Thanking you,
For **ABHINAV LEASING AND FINANCE LIMITED**

Mamta

Mamta Agarwal
(Managing Director)
DIN: 02425119

Abhinav Leasing And Finance Limited DELHI