

ABHISHEK FINLEASE LIMITED  
CIN : L67120GJ1995PLC024566  
ISIN NO : INE723C01015

402,Wall Street-1,Opp.Orient Club,Near Gujarat  
Colledge,Ellisbridge,Ahmadabad -380006. Gujarat  
Mail ID: [abhishekvm5@rediffmail.com](mailto:abhishekvm5@rediffmail.com) Mob : 7069618970  
Website : [www.finservices.co.in](http://www.finservices.co.in)

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Date: 25.05.2026

To,  
The BSE Limited  
Listing Department  
Mumbai

Dear Sir / Ma'am,

**Subject: Audited Financial Results for the Quarter and Year ended  
31.03.2026**

Please find herewith PDF file of Audited Financial Results for the quarter and Year ended 31.03.2026 including Assets and Liability statement with Audit Report and statement on impact of Audit Qualification and Cash flow statement. Same has been also sent in XBRL format.

Board Meeting started at 02:30 P.M.  
Concluded at 03.10 P.M.

Thanking You

**FOR, ABHISHEK FINLEASE LIMITED**



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Mahendra M Shah  
Managing Director  
DIN: 01591552



# SHAH KARIA & ASSOCIATES

Chartered Accountants

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company pursuant to the Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To  
The Board of Directors of Abhishek Finlease Limited

## Opinion

We have audited the accompanying statement of quarterly and year to date financial results of **ABHISHEK FINLEASE LIMITED** ("the Company") for the quarter ended March 31, 2026 and for the Year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i. Is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India of the Profit and other financial information of the Company for the quarter ended March 31, 2026 and for the Year ended March 31, 2026.

## Basis for Opinion

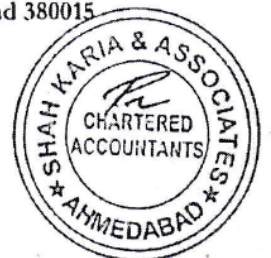
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Responsibility of Management for the Financial Results

The Statement has been prepared on the basis of the Annual Financial Statements. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis

801, Iconic Shyamal, Opp City Gold, Shyamal Cross Roads, Satellite, Ahmedabad 380015  
E-mail - [shahkaria.ca@gmail.com](mailto:shahkaria.ca@gmail.com), [auditors.shahkaria@gmail.com](mailto:auditors.shahkaria@gmail.com)



# SHAH KARIA & ASSOCIATES

Chartered Accountants

of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

## Auditor's Responsibility for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

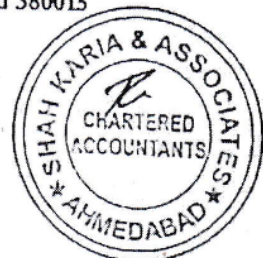
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

801, Iconic Shyamal, Opp City Gold, Shyamal Cross Roads, Satellite, Ahmedabad 380015  
E-mail - [shahkaria.ca@gmail.com](mailto:shahkaria.ca@gmail.com), [auditors.shahkaria@gmail.com](mailto:auditors.shahkaria@gmail.com)



# SHAH KARIA & ASSOCIATES

Chartered Accountants

## Other Matter

- The Statement includes results for the Quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published year to date figures up to the third quarter of the Current Financial Year, which were subjected to a limited review by us, as required under the Listing Regulations.
- The Statement of the Company for the year ended March 31, 2025 included in these Statement, have been audited by the predecessor auditor who expressed an unmodified opinion on those Statement.

For, SHAH KARIA & ASSOCIATES  
Chartered Accountants  
ICAI Firm Registration No.: 131546W

*Priyank Shah*

Priyank Shah  
Partner  
Membership No.: 118627  
UDIN: 26118627UUIRRI9232



Date: May 25, 2026  
Place: Ahmedabad

801, Iconic Shyamal, Opp City Gold, Shyamal Cross Roads, Satellite, Ahmedabad 380015  
E-mail – [shahkaria.ca@gmail.com](mailto:shahkaria.ca@gmail.com), [auditors.shahkaria@gmail.com](mailto:auditors.shahkaria@gmail.com)

**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
<b>Income:</b>						
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
	<b>Total Income</b>	<b>16.26</b>	<b>30.76</b>	<b>8.18</b>	<b>71.11</b>	<b>79.99</b>
3	<b>Expenses:</b>					
	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	
	<b>Total Expense</b>	<b>14.64</b>	<b>27.39</b>	<b>11.04</b>	<b>61.01</b>	<b>65.71</b>
4	<b>Profit before exceptional items and tax (III - IV)</b>	<b>1.62</b>	<b>3.37</b>	<b>-2.86</b>	<b>10.10</b>	<b>14.28</b>
5	Exceptional Items					
	NPA Provision					
6	<b>Profit before Extraordinary items and tax</b>	<b>1.62</b>	<b>3.37</b>	<b>-2.86</b>	<b>10.10</b>	<b>14.28</b>
	Extra Ordinary items	1.54		2.19	1.54	2.19
	Excess Provision written back					
	Trading Loss Recover					
7	<b>Profit before tax (V- VI)</b>	<b>0.08</b>	<b>3.37</b>	<b>-5.05</b>	<b>8.56</b>	<b>12.09</b>
8	<b>Tax expense:</b>					
	(1) Current tax	1.15		3.30	2.40	3.30
	(2) Deferred tax					
9	<b>Profit(Loss) from the period from continuing operations (VII VIII)</b>	<b>(1.07)</b>	<b>3.37</b>	<b>(8.35)</b>	<b>6.16</b>	<b>8.79</b>
10	Profit(Loss) from the period from discontinuing operations before tax					
11	Tax expense of discontinuing operations					
12	Profit(Loss) from Discontinuing operations					
13	<b>Profit/(Loss) for the period (IX + XII)</b>	<b>(1.07)</b>	<b>3.37</b>	<b>(8.35)</b>	<b>6.16</b>	<b>8.79</b>
	Other comprehensive income net of tax					
14	<b>Total Comprehensive Income for the year</b>	<b>(1.07)</b>	<b>3.37</b>	<b>(8.35)</b>	<b>6.16</b>	<b>8.79</b>
15	<b>Details of Equity Share Capital</b>					
	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	<b>Earning per share:</b>					
	<b>Earning per equity share before Exceptional Items</b>					
	(1) Basic				0.22	0.31
	(2) Diluted					
	<b>Earning per equity share after Exceptional Items</b>					



(1) Basic					0.13	0.19
(2) Diluted						

**Notes:**

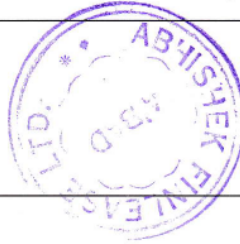
1) The aforesaid Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (referred to as "Ind AS")-34, Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued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



By order of the Board of Directors  
For, Abhishek Finlease Limited

Date: 25.05.2026  
Place: Ahmedabad

<b>ABHISHEK FINLEASE LIMITED</b>		
402, WALL STREET-1, OPP. ORIENT CLUB, NR. GUJARAT COLLEGE, ELLISBRIDGE, AHMEDABAD -380006.		
<b>STATEMENT OF ASSET &amp; LIABILITIES AS ON 31ST MARCH, 2026</b>		
Particulars	Year Ended	Year Ended
	31.03.2026	31.03.2025
	Audited (in lakh)	Audited (in lakh)
<b>ASSETS</b>		
<b>Financial Assets</b>		
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)		
<b>Non Financial Assets</b>		
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
<b>Total Assets</b>	<b>637.81</b>	<b>636.12</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>Financial Liabilities</b>		
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)		
<b>Non-Financial Liabilities</b>		
Current tax liabilities (Net)		
Provisions	25.61	30.88
Deferred tax liabilities (Net)		
Other non-financial liabilities (to be specified)		
<b>EQUITY</b>		
Equity Share Capital	461.271	461.27
Other Equity (reserve)	150.01	142.30
<b>Total Equity and Liabilities</b>	<b>637.81</b>	<b>636.12</b>



## ABHISHEK FINLEASE LTD

### CASH FLOW STATEMENT FOR THE YAR ENDED 31 MARCH, 2026

Particulars	2025-26	2024-25
<b>Cash Flow From Operating Activities:</b>		
Net Profit after tax as per Profit And Loss A/c	616.277	877.910
<b>Adjustments for:</b>		
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
<b>Operating Profit Before Working Capital Changes</b>	<b>1,235.936</b>	<b>1,747.425</b>
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		
<b>Net Cash Flow from/(used in) Operating Activities: (A)</b>	<b>-250.520</b>	<b>-6,608.874</b>
<b>Cash Flow From Investing Activities:</b>		
Purchases of Fixed Assets	-23.000	
Sale of Fixed Assets		
Profit on sale of Car		
<b>Net Cash Flow from/(used in) Investing Activities: (B)</b>	<b>-23.000</b>	<b>0.000</b>
<b>Cash Flow from Financing Activities:</b>		
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		
<b>Net Cash Flow from/(used in) Financing Activities ( C)</b>	<b>-162.467</b>	<b>14,884.367</b>
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	<b>-435.987</b>	<b>8,275.493</b>
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)	<b>-435.987</b>	<b>8,275.493</b>



ABHISHEK FINLEASE LIMITED  
CIN : L67120GJ1995PLC024566  
ISIN NO : INE723C01015

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Mail : [abhishekvm5@rediffmail.com](mailto:abhishekvm5@rediffmail.com) Mob : 7069618970  
Website : [www.finservices.co.in](http://www.finservices.co.in)

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## DECLARATION

(Pursuant to Regulation 33 (3) (d) of the SEBI (Listing obligations and Disclosures Requirements)  
Regulations,2015

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, we hereby declare that the Statutory Auditors of Abhishek Finlease Limited , SHAH KARIA & ASSOCIATES Chartered Accountants (Firm Registration No. 131546W), have submitted their Report with unmodified opinion on Audited Financial Results of the Company (Standalone) for the quarter and financial year ended March 31, 2026, as approved by the Board in its Meeting held today i.e. May 25<sup>th</sup> 2026.

Thanking You

FOR, ABHISHEK FINLEASE LIMITED



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Mahendra M Shah  
Managing Director  
DIN: 01591552

