

ABHINAV LEASING AND FINANCE LIMITED

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

CIN: L65100DL1984PLC018748

Email: abhinavleasefinltd@gmail.com

Website: www.abhinavleasefinltd.in

Phone: 011-40108941

30th May 2026

To,

The Deputy Manager
Listing Compliance Department
BSE Limited
25th Floor, P.J Tower,
Dalal Street, Mumbai - 400001

Scrip Code: 538952

ISIN: INE211D01027

Sub: Outcome of Board Meeting held on 30th May 2026.

In continuation with our letter dated 27th May 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. **Saturday 30th May 2026**, had considered and approved the Audited Financial Results for the quarter and financial year ended on 31st March 2026, along with the Auditor report given the statutory auditor of the Company M/s GAMS & Associates LLP.

The above meeting of Board of Directors was duly held, which commenced at 12.30 PM and concluded at 1.00. PM.

Kindly take the above information on your records.

Thanking you,

For **ABHINAV LEASING AND FINANCE LIMITED**



Atul Kumar Agarwal
(Director)

DIN: 00022779



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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 financial year ended on 31st March 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



Atul Kumar Agarwal
(Director)

DIN: 00022779

Abhinav Leasing and Finance Limited

CIN NO. L67120DL1984PLC018748

S-524, 1ST FLOOR, VIKAS MARG SHAKARPUR DELHI 110092

AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 31st MARCH, 2026

(Rs. In lakh, except per share data)

Particulars	QUARTER ENDED			YEAR ENDED	
	31.03.2026 (Audited)	31.12.2025 (Un-Audited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
Revenue from Operations	199.83	92.71	260.91	649.34	3,920.40
Other Income	5.86	0.25	25.89	6.11	11.15
Total Income (A)	205.69	92.96	286.80	655.45	3,931.54
Expenses					
Cost of Materials Consumed					
Purchases of Stock-in-Trade	-	40.02	208.08	248.61	2,968.07
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	37.33	(38.41)	(7.35)	47.02	752.49
Employee Benefits Expense	25.22	3.03	21.36	32.44	30.61
Finance Costs	88.39	63.12	0.03	158.35	40.21
Provision, contingencies and write offs	6.02	-	(4.58)	6.02	(4.58)
Depreciation/Amortisation and Depletion Expense	0.53	0.53	0.76	2.11	3.05
Other Expenses	54.59	7.45	87.48	69.75	112.48
Total Expenses (B)	212.07	75.74	305.79	564.29	3,902.34
Profit Before Share of Profit/(Loss) of Associates and Joint Ventures, Exceptional Item and Tax (A-B)	(6.38)	17.22	(18.99)	91.15	29.20
Profit Before Exceptional Item and Tax	(6.38)	17.22	(18.99)	91.15	29.20
Exceptional Item					
Profit Before Tax	(6.38)	17.22	(18.99)	91.15	29.20
Tax Expenses					
Current Tax	(24.88)	-	(6.15)	(24.88)	(6.15)
Deferred Tax	(0.35)	-	(0.04)	(0.35)	(0.04)
Profit for the Period	(31.60)	17.22	(25.19)	65.93	23.01
Other Comprehensive Income for the period					
Total Comprehensive Income (Net of Tax)	(31.60)	17.22	(25.19)	65.93	23.01
Earnings per equity share (Face Value of Rs.1/-)					
(a) Basic	(0.063)	0.034	(0.05)	0.132	0.046
(b) Diluted	(0.063)	0.034	(0.05)	0.132	0.046
Paid up Equity Share Capital, Equity Shares of Rs.1/- each.	499.80	499.80	499.80	499.80	499.80

Notes:-

- The above financial results for the quarter ended 31st March, 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 30.05.2026
- The Auditor Report by the Statutory Auditors for the year as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed and the related report is being forwarded to Stock Exchange.
- The Company operates in a single segment. Hence, segment reporting as required under Accounting Standard 17 issued by the Institute of Chartered Accountants of India is not applicable.
- Previous Period's figures have been regrouped/rearranged wherever considered necessary.
- The above is as per clause 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For and on behalf of the Board

Abhinav Leasing and Finance Limited

Mamta


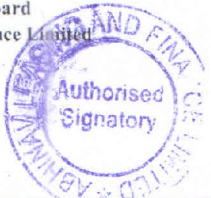
Mamta Agarwal
(Managing Director)
DIN: 02425119



Date: 30/05/2026
Place: Delhi

STATEMENT OF ASSETS AND LIABILITIES

(Rs. In lakh)

Particular	As at 31st March 2026	As at 31st March 2025
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	4.97	7.08
Capital Work-in-Progress	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Intangible Assets Under Development	-	-
Financial Assets		
Trade Receivable		
Investments	665.20	765.43
Long-term loans & Advances	3,737.67	2,233.37
Deferred Tax Assets (net)	3.57	3.92
Other Non-Current Assets	-	-
Total Non-Current Assets (A)	4,411.42	3,009.80
Current Assets		
Inventories	21.56	68.58
Financial Assets		
Trade Receivables	-	20.00
Cash & Cash Equivalents	23.94	52.00
Other Current Assets	63.21	40.97
Total Current Assets (B)	108.71	181.55
Total Assets (A+B)	4,520.13	3,191.36
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	499.80	499.80
Other Equity (Reserve & Surplus)	174.14	108.21
(A)	673.94	608.01
Liabilities		
Non-Current Liabilities		
Financial Liabilities	3,798.85	2,550.00
Deferred Payment Liabilities (net)		
Provisions		
Deferred Tax Liabilities		
Total Non-Current Liabilities (B)	3,798.85	2,550.00
Current Liabilities		
Financial Liabilities		
Short Term Borrowings	-	21.93
Other Current Liabilities	7.51	2.49
Provisions	39.83	8.93
Total Current Liabilities (C)	47.34	33.35
Total Equity and Liabilities (A+B+C)	4,520.13	3,191.36
For and on behalf of the Board Abhinav Leasing and Finance Limited		
 Mamta Agarwal (Managing Director) DIN: 02425119		Date: 30/05/2026 Place: Delhi

ABHINAV LEASING AND FINANCE LIMITED

CIN NO. L65100DL1984PLC018748

S-524, 1ST FLOOR, VIKAS MARG SHAKARPUR DELHI 110092

Cash Flow Statement as on 31st March, 2026

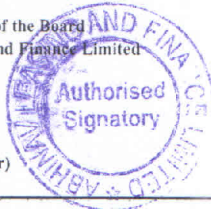
(₹ in Lakhs)

Particulars		For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
A.	Cash flow from operating activities	91.15	29.20
	Profit/(loss) before tax		
	Adjusted for :		
	Depreciation and amortisation expense	2.11	3.05
	Leasehold prepayments amortisation		
	Interest income		
	Gain on investment	(5.86)	
	Provision for Standard Assets	6.02	(4.58)
	Operating profit/(loss) before working capital changes	93.42	27.68
	Adjusted for :		
	(Increase)/Decrease in trade receivables	20.00	(7.83)
	(Increase)/Decrease in inventories	47.02	752.49
	(Increase)/Decrease in other assets	(22.23)	(3.20)
	Increase/(Decrease) in trade payables		
	Increase/(Decrease) in Short Term loans & Advances		
	Increase/(Decrease) in other liabilities	5.02	(16.16)
	Increase/(Decrease) in provisions	24.88	
		74.68	725.30
	Cash generated from operations	168.10	752.98
	Net Income taxes (paid) / refunds	(24.88)	(6.15)
	Net cash from operating activities A	143.23	746.82
B.	Cash flow from investing activities		
	Capital expenditure on property, plant and equipments including capital advances		
	Sale of property, plant and equipments		
	Loans and Advances Given	(1,504.30)	1,145.50
	Purchases of investments	-	(699.75)
	Sale/Remeasurement of investments	106.09	
	Interest received/Dividend received		
	Bank balances not considered as cash and cash equivalents		
	-Deposits placed		
	-Deposits matured		
	Net cash used in investing activities B	(1,398.21)	445.76
C.	Cash flow from financing activities		
	Proceeds from long-term borrowings	1,248.85	
	Proceeds from short term borrowings		
	Repayment of long-term borrowings		(455.00)
	Repayment of short-term borrowings	(21.93)	(827.43)
	Interest and finance charges paid		
	Net cash used in financing activities C	1,226.92	(1,282.43)
	Net (decrease) / increase in cash and cash equivalents A+B+C	(28.06)	(89.85)
	Cash and cash equivalents as at the beginning of the year	52.00	141.85
	Cash and cash equivalents as at the End of the year	23.94	52.00

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

Mamta

Mamta Agarwal
(Managing Director)
DIN: 02425119



Date: 30/05/2026
Place: Delhi

ABHINAV LEASING AND FINANCE LIMITED

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

Date: 30th May 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400001

Scrip Code: 538952

ISIN: INE211D01027

Sub: Declaration with respect to Auditors Report with Unmodified Opinion for the Annual Audited Financial Results (Standalone and Consolidated) for the year ended March 31, 2026 - Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

I, Amit Aggarwal, chief financial officer of Abhinav Leasing & finance limited ("Company") do hereby declare and confirm that M/s Gams & Co. Chartered Accountants (Firm Registration No.- ON500094) the statutory auditors of the Company, have issued an audit report with unmodified opinion on Audited Financial Results (Standalone and Consolidated) for the financial year ended March 31, 2026.

This Declaration is made pursuant to clause 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with SEBI circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Thanking You,

For ABHINAV LEASING AND FINANCE LIMITED

Amit Aggarwal
Amit Aggarwal
(CFO)
Din: 02504414





G A M S & ASSOCIATES LLP

Chartered Accountants

Independent auditor's report on Standalone Annual Financial Results of the Company for the quarter and year ended March 31, 2026. Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Abhinav Leasing and Finance Limited

1. Opinion

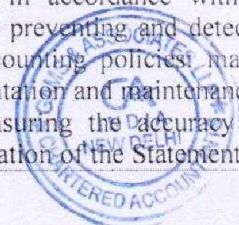
- A. We have audited the accompanying Standalone Financial Result of **Abhinav Leasing and Finance Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2026 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.
- B. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements:
- i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - ii) give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind As ") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

2. Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.

3 Responsibilities of Management and those charged with Governance for Standalone Annual Financial Results

This Statement has been prepared on the basis of the standalone annual audited financial statements and has been approved by the Company's Board of Directors. 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/loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting 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



gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is 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 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.

The Board of Directors is also responsible for overseeing the Company's financial reporting process

4 Auditor's Responsibilities for the Audit of the Standalone Financial Statements

- A. Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements 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 these Standalone Financial Statements.
- B. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- i) Identify and assess the risks of material misstatement of the standalone financial statements, 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.
 - ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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.
 - iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - iv) 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 Standalone 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.
 - v) Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
- C. Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work, and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Statements.
- D. 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.

- E. 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.
- F. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

5. Other Matters

The Statement includes the financial results for the quarter ended 31 March 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For: G A M S & Associates LLP
Chartered Accountants
FRN.: ON500094
UDIN: 26088218LBCCCF4496

ANIL
GUPTA

Digitally signed
by ANIL GUPTA
Date: 2026.05.30
12:39:40 +05'30'

CA Anil Gupta
(Partner)
M. No. 088218



Place: New Delhi
Dated: 30.05.2026