

| 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, 2025 | | | | | | | |
| in Lakhs | | | | | | | |
| Sr. No | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
| | | 30.09.2025 | 30.06.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 | 31.03.2025 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| | Income: | | | | | | |
| 1 | Revenue from operations | | | | | | |
| | Interest Income | 6.04 | 5.68 | 3.84 | 11.72 | 7.16 | 14.43 |
| | Dividend Income | 1.84 | 0.69 | 2.17 | 2.53 | 2.53 | 3.78 |
| | Rental Income | | | | | | |
| | Fees and Commission Income | | | | | | |
| | Net Gain in fair value charges | | | | | | |
| | Net gain on derecognition of financial instruments under amorised cost category | | | | | | |
| | Sale of Products(including Excise Duty) | 2.33 | 0.36 | 23.70 | 2.69 | 40.06 | 48.85 |
| | Sale of Services | | | | | | |
| 2 | Other Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | - |
| | Bank FD Interest | 3.66 | 3.49 | 3.67 | 7.15 | 6.27 | 12.93 |
| | Total Income | 13.87 | 10.22 | 33.38 | 24.09 | 56.02 | 79.99 |
| 3 | Expenses: | | | | | | |
| | Cost of materials consumed | 2.90 | 6.65 | 4.76 | 9.55 | 14.61 | 24.38 |
| | Purchase of Stock-in-Trade | | | | | | |
| | Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | -1.04 | (6.00) | 5.50 | (7.04) | 6.63 | 2.79 |
| | Employee Benefit Expense | 3.73 | 2.33 | 4.83 | 6.06 | 7.23 | 14.35 |
| | Financial Costs | 0.18 | 0.09 | 0.17 | 0.27 | 0.31 | 0.78 |
| | Depreciation and Amortization Expense | 0.43 | 0.43 | 0.67 | 0.86 | 1.35 | 1.92 |
| | Other Expenses | 4.70 | 4.58 | 5.21 | 9.28 | 9.37 | 21.49 |
| | Trading Loss | | | 3.54 | | 3.54 | |
| | Total Expense | 10.90 | 8.08 | 24.68 | 18.98 | 43.04 | 65.71 |
| 4 | Profit before exceptional items and tax (III - IV) | 2.97 | 2.14 | 8.70 | 5.11 | 12.98 | 14.28 |
| 5 | Exceptional Items | | | | | | |
| | NPA Provision | | | | | | |
| 6 | Profit before Extraordinary items and tax | 2.97 | 2.14 | 8.70 | 5.11 | 12.98 | 14.28 |
| | Extra Ordinary items | | | | | | 2.19 |
| | Excess Provision written back | | | | | | |
| | Trading Loss Recover | | | | | | |
| 7 | Profit before tax (V- VI) | 2.97 | 2.14 | 8.70 | 5.11 | 12.98 | 12.09 |
| 8 | Tax expense: | | | | | | |
| | (1) Current tax | 1.25 | | 2.75 | 1.25 | 2.75 | 3.30 |
| | (2) Deferred tax | | | | | | |
| 9 | Profit(Loss) from the perid from continuing operations (VII - VIII) | 1.72 | 2.14 | 5.95 | 3.86 | 10.23 | 8.79 |
| 10 | Profit(Loss) from the period from dicontinuing operations before tax | - | - | - | - | - | - |
| 11 | Tax expense of dicontinuing operations | - | - | - | - | - | - |
| 12 | Profit(Loss) from Discontinuing operations | - | - | - | - | - | - |
| 13 | Profit/(Loss) for the period (IX + XII) | 1.72 | 2.14 | 5.95 | 3.86 | 10.23 | 8.79 |
| | Other comprehensive income net of tax | - | - | | | | |
| 14 | Total Comprehensive Income for the year | 1.72 | 2.14 | 5.95 | 3.86 | 10.23 | 8.79 |
| 15 | Details of Equity Share Capital | | | | | | |
| | Paid-up Equity share capital (at par Value of Rs. 10 each) | 461.27 | 461.27 | 426.39 | 461.27 | 426.39 | 461.27 |
| 16 | Reserves excluding revaluation reserves | | | | 147.42 | 26.46 | 142.30 |
| 17 | Earning per share: | | | | | | |
| | Earning per equity share before Exceptinal items | | | | | | |
| | (1) Basic | | | | 0.11 | 0.24 | 0.31 |
| | (2) Diluted | | | | | | |
| | Earning per equity share after Exceptional items | | | | | | |
| | (1) Basic | | | | 0.08 | 0.24 | 0.19 |
| | (2) Diluted | | | | | | |



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| ABHISHEK FINLEASE LIMITED | | |
|---|---------------------|-------------------|
| 402, WALL STREET-1, OPP. ORIENT CLUB, NR. GUJARAT COLLEGE, ELLISBRIDGE, AHMEDABAD - 380006. | | |
| STATEMENT OF ASSET & LIABILITIES AS ON 30th SEPTEMBER, 2025 | | |
| Particulars | Half Year Ended | Year Ended |
| | 30.09.2025 | 31.03.2025 |
| | Unaudited (in lakh) | Audited (in lakh) |
| ASSETS | | |
| Financial Assets | | |
| Cash and Cash equivalents | 2.59 | 7.12 |
| Bank Balance other than above | 236.82 | 275.25 |
| Derivative financial instruments | | |
| Receivables | | |
| (i) Trade Receivables | 27.18 | 2.34 |
| (ii) Other Receivables | | |
| Loans | 280.64 | 267.08 |
| Investments | 13.59 | 13.59 |
| Other Financial assets (to be specified) | | |
| Non Financial Assets | | |
| Inventories | 71.78 | 64.74 |
| Current tax assets (Net) | | |
| Deferred tax Assets (Net) | | |
| Investment property | | |
| Biological Assets other than bearer plants | | |
| Property, Plant and Equipment | 4.15 | 5 |
| Capital work-in-progress | | |
| Intangible Assets under development | | |
| Goodwill | | |
| Other Intangible assets | | |
| Other non-financial assets (to be specified) | 1.00 | 1.00 |
| Total Assets | 637.75 | 636.12 |
| LIABILITIES AND EQUITY | | |
| LIABILITIES | | |
| Financial Liabilities | | |
| Derivative Financial instruments | | |
| Payable | | |
| (I) Trade Payables | 0.00 | 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 | | |
| (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) | 1.02 | 1.62 |
| Deposit | | |
| Subordinated Liabilities | | |
| Other financial liabilities (to be specified) | | |
| Non-Financial Liabilities | | |
| Current tax liabilities (Net) | | |
| Provisions | 29.29 | 30.88 |
| Deferred tax liabilities (Net) | | |
| Other non-financial liabilities (to be specified) | | |
| EQUITY | | |
| Equity Share Capital | 461.27 | 461.27 |
| Other Equity (reserve) | 146.17 | 142.30 |
| Total Equity and Liabilities | 637.75 | 636.12 |



| ABHISHEK FINLEASE LTD | | | |
|---|--------------------|-------------|--------------------|
| CASH FLOW STATEMENT FOR THE YAR ENDED 30 SEPTEMBER, 2025 | | | |
| Particulars | 30-09-2025 | 2024-25 | |
| Cash Flow From Operating Activities: | | | |
| Net Profit after tax as per Profit And Loss A/c | 3,86,434 | | 8,77,910 |
| Adjustments for: | | | |
| Depreciation & Amortisation Expense | 86,000 | 1,92,038 | |
| Transfer to Reserve | | 2,19,477 | |
| Preliminary Exp Written Off | | 50,000 | |
| Provision for Income Tax | | 3,30,000 | |
| Provision for NPA | | - | |
| Self Assessment Tax paid for Previous Year | | - | |
| Interest exp | 27,137 | 78,000 | |
| provision for audit fees | | - | |
| Excess provision w/off | 1,13,137 | - | 8,69,515 |
| Operating Profit Before Working Capital Changes | 4,99,571 | | 17,47,425 |
| Adjusted for : | | | |
| i) Other Non current Receivables/ Working Cap | (47,07,861) | (83,56,299) | |
| ii) Other Current & Non Current Receivables | | | |
| | (47,07,861) | | (83,56,299) |
| | (42,08,290) | | (66,08,874) |
| Net Income Tax paid/ refunded | | | |
| Net Cash Flow from/(used in) Operating Activities: (A) | (42,08,290) | | (66,08,874) |
| Cash Flow From Investing Activities: | | | |
| Purchases of Fixed Assets | | | |
| Sale of Fixed Assets | | | |
| Profit on sale of Car | | | |
| Net Cash Flow from/(used in) Investing Activities: (B) | - | | - |
| Cash Flow from Financing Activities: | | | |
| Proceeds from issue of Preferencial Capital | | 34,88,100 | |
| Security Premium received on issue of Preferencial Capital | | 1,15,10,730 | |
| Borrowing of Funds | -60,000 | 13,537 | |
| Preliminary Expense written off | | -50,000 | |
| Interest exp | -27,137 | -78,000 | |
| Movement of Lending | | | |
| Net Cash Flow from/(used in) Financing Activities (C) | (87,137) | | 1,48,84,367 |
| Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) | (42,95,427) | | 82,75,493 |
| Cash & Cash Equivalents As At Beginning of the Year | 2,82,36,740 | | 1,99,61,247 |
| Cash & Cash Equivalents As At End of the Year | 2,39,41,313 | | 2,82,36,740 |
| Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C) | (42,95,427) | | 82,75,493 |



SHAH KARIA & ASSOCIATES

Chartered Accountants

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

Review Report To
The Board of Directors
Abhishek Finlease Limited

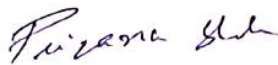
We have reviewed the accompanying statement of unaudited financial results of Abhishek Finlease Limited (the "Company") for the quarter ended September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, as amended (the "Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, **SHAH KARIA & ASSOCIATES**
Chartered Accountants
FRN: 131546W



Priyank Shah
Partner
Membership No.: 118627

UDIN: 25118627BMKTFC3989



Date: October 30, 2025
Place: Ahmedabad