

LIMITED REVIEW REPORT

To,
Pariksha Fin-Invest-Lease Limited
7C, 1st Floor, 'J' Block,
Shopping Centre
Saket, New Delhi-110017

We have reviewed the accompanying statement of unaudited financial results of Pariksha Fin Invest Lease Limited for the period ended 30th September, 2017 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 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 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.

The comparative financial information of the Company for periods upto year ended March 31, 2017 included in the Statement have been reviewed/audited by the predecessor auditors and relied upon by us. The report of the predecessor auditors on comparative financial information for the quarter and half year ended September 30, 2016 and for the year ended March 31, 2017 expressed an unqualified opinion.

For B.K.KAPUR & CO.
Firm Registration No. 000852e
Chartered Accountants



(B.K.KAPUR) F.C.A.
Partner.
M.No.04578.

Place : Delhi
Dated: 13th November, 2017

PARIKSHA FIN-INVEST-LEASE LIMITED

REGD OFF.: 7C 1st Floor 'J' Block Shopping Centre Saket New Delhi-110017

Corporate Identity Number : L74899DL1994PLC057377

UNAUDITED FINANCIAL RESULTS FOR QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2017

(Rs. in Lakhs)

Sr. No.	Particulars	1	2	3	4	5	6
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2017 (Unaudited)	30.09.2017 (Unaudited)	30.09.2016 (Unaudited)	30.09.2017 (Unaudited)	30.09.2016 (Unaudited)	31.03.2017 (Audited)
1	Income from Operations						
	(a) Revenue from Operations	11.89	21.38	19.65	33.27	48.53	84.19
	(b) Other Income	0.32	0.00	0.00	0.32	0.20	0.23
	Total Income from Operations	12.21	21.38	19.65	33.60	48.73	84.41
2	Expenditure						
	a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	b) Purchase of Stock-in-Trade	1.48	2.07	1.97	3.55	6.65	9.49
	c) Change in inventories of Finished goods, Work-in-progress and stock-in-trade	(0.70)	1.35	0.84	0.65	5.74	3.47
	d) Employee Benefits Expense	2.14	1.32	1.42	3.47	2.87	8.28
	e) Finance Cost	9.42	14.54	13.13	23.96	25.88	46.14
	f) Depreciation and amortisation expense	0.10	0.10	0.05	0.21	0.11	0.23
	g) Other expenditure	2.84	4.21	1.60	6.85	4.80	8.97
	Total Expenses	15.08	23.59	19.01	38.68	46.05	76.58
3	Profit/(Loss) before exceptional and extraordinary items & tax(1-2)	(2.87)	(2.21)	0.65	(5.08)	2.69	7.84
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before extraordinary items & tax (3-4)	(2.87)	(2.21)	0.65	(5.08)	2.69	7.84
6	Extraordinary Item	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before tax(5-6)	(2.87)	(2.21)	0.65	(5.08)	2.69	7.84
8	Tax Expense						
	Current Tax	0.00	0.00	0.00	0.00	0.00	1.30
	Less: Mat Credit Entitlement	0.00	0.00	0.00	0.00	0.00	(1.30)
	Deferred tax	(0.89)	(0.69)	0.19	(1.58)	0.82	2.39
	Total tax expenses	(0.89)	(0.69)	0.19	(1.58)	0.82	2.39
9	Profit/(Loss) for the period (7-8)	(1.98)	(1.52)	0.46	(3.50)	1.87	5.46
10	Paid-up Eq. Share capital (Face Value of Rs.10/-)	375.05	375.05	375.05	375.05	375.05	375.05
11	Reserve excluding Revaluation Reserve	-	-	-	-	-	5.10
12	EPS (In Rs.) (basic & diluted)						
	- Before Extra-Ordinary Items (Not annualized)	(0.05)	(0.04)	0.01	(0.09)	0.05	0.15
	- After Extra-Ordinary Items (Not annualized)	(0.05)	(0.04)	0.01	(0.09)	0.05	0.15

Note : (1) The above unaudited financial results were reviewed by the Audit Committee and thereafter have been taken on record by Board of Directors at its meeting held on 13.11.2017
 (2) Previous period figures have been re-grouped/re-classified to make them comparable with the current period figures.
 (3) The Company operates in only one segment.

BY THE ORDER OF THE BOARD

Place : Delhi
 Date : 13.11.2017

DIRECTOR



PARIKSHA FIN INVEST LEASE LIMITED

Regd. Off.: 7C 1st Floor, "J" Block Shopping Centre Saket New, Delhi-110 017

Corporate Identity Number : L74899DL1994PLC057377

Statement of Assets & Liabilities

(Rs. in Lakhs)

Particulars	6 months ended (30/09/2017)	6 months ended (30/09/2016)	Previous Year ended (31.03.2017)
	Unaudited	Unaudited	Audited
A EQUITY AND LIABILITIES			
1 Shareholders' Funds			
a) Share Capital	375.05	375.05	375.05
b) Reserves and Surplus	2.09	2.02	5.59
Sub-total - Shareholders' Funds	377.14	377.07	380.64
2 Non-Current Liabilities			
a) Long-term borrowings	314.00	475.00	489.00
b) Long-term provisions	1.12	1.15	1.12
Sub-total - Non- Current Liabilities	315.12	476.15	490.12
3 Current Liabilities			
a) Trade payables			
A) Total outstanding dues of micro & small enterprises	0.00	0.00	0.00
B) Total outstanding dues of creditors other than micro & small enterprises	0.00	0.70	0.54
b) Other Current Liabilities	61.48	41.36	45.17
c) Short-Term Provisions	1.30	0.51	1.30
Sub-total- Current Liabilities	62.78	42.57	47.02
TOTAL - EQUITY AND LIABILITIES	755.04	895.79	917.78
B ASSETS			
1 Non-Current Assets			
a) Fixed assets			
Tangible Assets	1.45	0.85	1.07
b) Non-current investments	395.71	390.72	383.21
c) Deferred Tax Assets (net)	9.30	9.29	7.72
d) Long-Term Loans and Advances	288.41	436.90	448.87
Sub-total- Non Current Assets	694.86	837.77	840.87
2 Current Assets			
a) Inventories	24.35	22.74	25.00
b) Trade receivables	4.72	0.00	4.20
c) Cash and cash equivalents	4.83	17.62	25.51
d) Short-Term Loans and Advances	26.29	17.66	22.20
Sub-total - Current Assets	60.19	58.02	76.91
TOTAL - ASSETS	755.04	895.79	917.78

BY THE ORDER OF THE BOARD

DIRECTOR

Place : Delhi

Date : 13.11.2017

