

To,
BOARD OF DIRECTORS OF
M/S PARIKSHA FIN INVEST LEASE LIMITED
DELHI.

**Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company
Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015**

1. We have audited the quarterly Financial Results of M/s *Pariksha Fin Invest Lease Limited* ("the Company") for the quarter ended 31st March, 2018 and the year to date results for the period 01st April, 2017 to 31st March, 2018 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Financial Reporting prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued under; and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

2. Further, the comparative financial information of the Company for the 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 expressed an unqualified opinion.



Subject to above, in our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net loss and other financial information for the quarter ended 31st March, 2018 as well as the year to date results for the period from 01st April, 2017 to 31st March, 2018

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



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

Place : Delhi
Dated: 30.05.2018

PARIKSHA FIN-INVEST-LEASE LIMITED

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

Corporate Identity Number : L74899DL1994PLC057377

AUDITED FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31ST MARCH, 2018

(Rs. in Lakhs)

Sr. No.	Particulars	1	2	3	4	5
		QUARTER ENDED			YEAR ENDED	
		3 Months Ended 31.03.2018 (Audited)	3 Months Ended 31.12.2017 (Unaudited)	3 Months Ended 31.03.2017 (Audited)	Current Year 31.03.2018 (Audited)	Previous Year 31.03.2017 (Audited)
1	Income from Operations					
	(a) Revenue from Operations	9.36	16.53	18.80	43.16	84.19
	(b) Other Income	8.47	0.00	0.03	24.79	0.23
	Total Revenue from Operations	17.82	16.53	18.82	67.95	84.41
2	Expenditure					
	a) Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00
	b) Purchase of Stock-in-Trade	1.14	1.41	1.84	6.09	9.49
	c) Change in inventories of Finished goods, Work-in-progress and stock-in-trade	(0.31)	(0.52)	(1.55)	(0.19)	3.47
	d) Employee Benefits Expense	2.74	3.07	4.04	9.28	8.28
	e) Finance Cost	9.42	9.42	9.94	42.80	46.14
	f) Depreciation and amortisation expense	0.10	0.10	0.06	0.41	0.23
	g) Other expenditure	1.64	0.62	3.07	9.12	8.97
	Total Expenses	14.73	14.10	17.40	67.51	76.58
3	Profit/(Loss) before exceptional & extraordinary items & tax(1-2)	3.09	2.43	1.43	0.44	7.84
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before extraordinary items & tax (3-4)	3.09	2.43	1.43	0.44	7.84
6	Extraordinary item	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before tax(5-6)	3.09	2.43	1.43	0.44	7.84
8	Tax Expense					
	Current Tax	0.00	0.00	1.30	0.00	1.30
	Less: Mat Credit Entitlement	0.00	0.00	(1.30)	0.00	(1.30)
	Deferred tax	2.14	0.74	0.32	1.30	2.39
	Total tax expenses	2.14	0.74	0.32	1.30	2.39
9	Profit/(Loss) for the period (7-8)	0.95	1.68	1.11	(0.86)	5.45
10	Paid-up Eq. Share capital (Face Value of Rs. 10/-)	375.05	375.05	375.05	375.05	375.05
11	Reserve excluding Revaluation Reserve	-	-	-	4.73	5.59
12	EPS (In Rs.) (basic & diluted)					
	- Basic (Not annualized)	0.03	0.04	0.03	(0.02)	0.15
	- Diluted (Not annualized)	0.03	0.04	0.03	(0.02)	0.15

Note : (1) The above audited financial results were reviewed by the Audit Committee and thereafter have been taken on records by Board of Directors at its meeting held on 30.05.2018

(2) Previous period figures have been re-grouped/re-classified whenever necessary to make them comparable with the current period figures.

(3) The Company operates in only one segment.

BY THE ORDER OF THE BOARD

DIRECTOR

Place : Delhi
Date : 30.05.2018



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		Current Year ended (31.03.2018) Audited	Previous Year ended (31.03.2017) Audited
A	EQUITY AND LIABILITIES		
1	Shareholders's Funds		
	a) Share Capital	375.05	375.05
	b) Reserves and Surplus	4.73	5.59
	Sub-total - Shareholders' Funds	379.78	380.64
2	Non-Current Liabilities		
	a) Long-term borrowings	314.00	489.00
	Sub-total - Non- Current Liabilities	314.00	489.00
3	Current Liabilities		
	a) Other Current Liabilities	61.50	45.71
	b) Short-Term Provisions	1.96	2.43
	Sub-total- Current Liabilities	63.46	48.14
	TOTAL - EQUITY AND LIABILITIES	757.24	917.78
B	ASSETS		
1	Non-Current Assets		
	a) Fixed assets		
	Tangible Assets	1.24	1.07
	b) Non-current investments	407.21	383.21
	c) Deferred Tax Assets (net)	6.42	7.72
	d) Long-Term Loans and Advances	1.31	1.31
	Sub-total- Non Current Assets	416.17	393.31
2	Current Assets		
	a) Inventories	25.19	25.00
	b) Trade receivables	8.64	4.20
	c) Cash and cash equivalents	24.85	25.51
	d) Short-Term Loans and Advances	281.28	441.51
	e) Other Current Assets	1.11	28.26
	Sub-total - Current Assets	341.06	524.48
	TOTAL - ASSETS	757.24	917.78

BY THE ORDER OF THE BOARD

DIRECTOR

Place : Delhi

Date : 30.05.2018

