

LIMITED REVIEW REPORT

To,

**PARIKSHA FIN INVEST LEASE LIMITED**  
7C, 1st Floor, 'J' Block,  
Shopping Centre  
Saket, New Delhi-110017

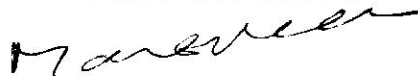
We have reviewed the accompanying statement of unaudited financial results of **PARIKSHA FIN INVEST LEASE LIMITED** for the quarter ended 30<sup>th</sup> June, 2020, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34(Ind AS) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 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) 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 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 provide 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 the recognition and measurement principal laid down in the applicable Indian accounting standards("Ind AS") specified under section 133 of Companies Act 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of 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.

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



(M.S. KAPUR)  
(Partner)  
M.No.074615



Place: Ghaziabad  
Date: 05<sup>th</sup> August, 2020

UDIN:- 20074615AAAADK7146

**PARIKSHA-FIN-INVEST-LEASE LIMITED**

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

Corporate Identity Number : L65100DL1994PLC057377

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2020

(Amount Rs. In Lakhs, except per share value)

S.No.	Particulars	Quarter Ended			Year Ended
		30.06.2020	31.03.2020	30.06.2019	31.03.2020
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	<b>Income</b>				
	(a) Revenue from operations				
	Interest Income	4.35	4.35	4.35	17.41
	Dividend Income	0.00	0.07	0.03	0.12
	Fees & Commission Income	4.00	9.00	4.00	21.00
	Ind As Adjustment	0.70	1.00	0.51	3.30
	Sale of products (Shares)	0.08	2.29	1.30	12.09
	<b>Total revenue from operations</b>	<b>9.13</b>	<b>16.71</b>	<b>10.19</b>	<b>53.92</b>
2	Other Income	0.13	0.00	0.66	1.15
3	<b>Total Income (1+2)</b>	<b>9.26</b>	<b>16.71</b>	<b>10.85</b>	<b>55.07</b>
4	<b>Expenses</b>				
	Finance Costs	1.05	0.18	0.00	10.02
	Purchases of Stock in trade	0.00	0.00	1.48	10.32
	Changes in inventory of stock in trade	(0.12)	2.75	0.10	2.35
	Employee benefits expenses	1.60	4.34	4.15	16.41
	Depreciation, amortisation and impairment	0.10	0.09	0.04	0.24
	Other expenses	7.58	11.11	5.84	21.40
	<b>Total expenses</b>	<b>10.20</b>	<b>18.47</b>	<b>11.60</b>	<b>60.74</b>
5	<b>Profit/(Loss) before exceptional items and tax(3-4)</b>	<b>(0.94)</b>	<b>(1.76)</b>	<b>(0.76)</b>	<b>(5.67)</b>
6	Exceptional items	0.00	0.00	0.00	0.00
7	<b>Profit/(Loss) before tax(5-6)</b>	<b>(0.94)</b>	<b>(1.76)</b>	<b>(0.76)</b>	<b>(5.67)</b>
8	<b>Tax Expense</b>				
	(1) Current Tax	0.00	(0.50)	0.00	0.19
	(2) Deferred Tax	7.12	(5.99)	(0.34)	(5.51)
	(3) Income Tax for Earlier Year	0.00	0.77	0.00	0.07
	<b>Total tax Expense</b>	<b>7.12</b>	<b>(5.72)</b>	<b>(0.34)</b>	<b>(5.25)</b>
9	<b>Profit/(Loss) for the period</b>	<b>(8.06)</b>	<b>3.96</b>	<b>(0.41)</b>	<b>(0.42)</b>
10	<b>Other comprehensive Income</b>				
	A (i) Item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	B (i) Item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	<b>Other comprehensive Income (A+B)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
11	<b>Total comprehensive income for the period (Comprising of Profit/(Loss) and other Comprehensive Income) (9+10)</b>	<b>(8.06)</b>	<b>3.96</b>	<b>(0.41)</b>	<b>(0.42)</b>
12	Paid up equity share capital (Face value of Rs.10/-)	375.05	375.05	375.05	375.05
13	Earnings per equity shares (not annualized)				
	Basic (Rs.)	(0.21)	0.11	(0.01)	(0.01)
	Diluted (Rs.)	(0.21)	0.11	(0.01)	(0.01)

**Notes:**

- The norms provided by Reserve Bank of India in respect of assets classification and provisioning are recognised not on quarterly basis but at the end of the financial year
- The Company operate in a single reportable segment i.e loan and Investments. The Company operates in single geographical segment i.e domestic
- Previous period figures stated above have been regrouped and/or reclassified wherever necessary to make them comparable with current period figures.
- The outbreak of Covid-19 pandemic across the globe has led to significant decline, volatility and slowdown in the economic activities. The Company has considered the possible effects that may result from COVID-19 pandemic on its future business performance and the carrying amounts of its assets upto the date of approval of the financial results by the Board of Directors. In assessing future uncertainties and making estimates in relation to these financial results, the Company has considered internal and external sources of information including prevailing market conditions, economic forecasts etc. The Company currently believes that the impact of COVID-19 on the Company's financial results may not be material and there is no foreseeable risk in Company's ability to continue as going concern. However, the impact assessment of COVID-19 is a continuing process given the uncertainties associated with its nature and duration. The actual impact of the pandemic on the Company may be different from that estimated as at the date of approval of these financial results. The Company will continue to closely monitor any material changes to future economic conditions.
- The above financial results have been taken on record by the Board of Directors at their meeting held on 5th August, 2020 after being reviewed and recommended by Audit Committee.

BY Order of the Board

Director

Place : Ghaziabad  
Date: 05.08.2020