

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/half year ended 30th September, 2018 ("Statement") and the statement of assets and liabilities as at September 30,2018 attached herewith, being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations,2015 ("the Listing Regulations 2015") as modified by circular no CIR/CFD/FAC/62/2016 dated July 5,2016 and amendment there to which has been initialed by us for identification purpose. 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) 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 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.

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



(M.S.KAPUR) F.C.A.
Partner.
M.No.74615.

Place : Delhi
Dated: 14th November, 2018

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, 2018

(Rs. in Lakhs)

Sr. No.	Particulars	1	2	3	4	5	6
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2018 (Unaudited)	30.06.2018 (Unaudited)	30.09.2017 (Unaudited)	30.09.2018 (Unaudited)	30.09.2017 (Unaudited)	31.03.2018 (Audited)
1	Income from Operations						
	(a) Revenue from Operations	18.286	8.816	11.890	27.102	33.271	43.155
	(b) Other Income	3.991	4.009	0.325	8.000	0.325	24.791
	Total income from Operations	22.278	12.825	12.215	35.102	33.595	67.947
2	Expenditure						
	a) Cost of Materials consumed	0.000	0.000	0.000	0.000	0.000	0.00
	b) Purchase of Stock-in-Trade	1.389	0.651	1.477	2.040	3.547	6.093
	c) Change in inventories of Finished goods, Work-in-progress and stock-in-trade	6.535	0.084	(0.703)	6.619	0.646	(0.190)
	d) Employee Benefits Expense	2.721	2.889	2.142	5.610	3.465	9.276
	e) Finance Cost	9.420	9.420	9.420	18.840	23.961	42.801
	f) Depreciation and amortisation expense	0.108	0.108	0.103	0.216	0.206	0.413
	g) Other expenditure	1.774	3.646	2.642	5.420	6.852	9.119
	Total Expenses	21.947	16.798	15.082	38.745	38.676	67.511
3	Profit/(Loss) before exceptional and extraordinary items & tax(1-2)	0.331	(3.973)	(2.867)	(3.643)	(5.081)	0.435
4	Exceptional Items	0.000	0.000	0.000	0.000	0.000	0.000
5	Profit/(Loss) before extraordinary items & tax (3-4)	0.331	(3.973)	(2.867)	(3.643)	(5.081)	0.435
6	Extraordinary Item	0.000	0.000	0.000	0.000	0.000	0.000
7	Profit/(Loss) before tax(5-6)	0.331	(3.973)	(2.867)	(3.643)	(5.081)	0.435
8	Tax Expense						
	Current Tax	0.000	0.000	0.000	0.000	0.000	0.000
	Less:Mat Credit Entitlement	0.000	0.000	0.000	0.000	0.000	0.000
	Deffered tax	0.072	(1.100)	(0.890)	(1.028)	(1.580)	1.300
	Total tax expenses	0.072	(1.100)	(0.890)	(1.028)	(1.580)	1.300
9	Profit/(Loss) for the period (7-8)	0.259	(2.873)	(1.977)	(2.614)	(3.501)	(0.864)
10	Paid-up Eq. Share capital (Face Value of Rs.10/-)	375.050	375.050	375.050	375.050	375.050	375.050
11	Reserve excluding Revaluation Reserve	--	--	--	--	--	4.730
12	EPS (In Rs.) (basic & diluted)						
	- Before Extra-Ordinary Items (Not annualized)	0.007	(0.077)	(0.053)	(0.070)	(0.093)	(0.023)
	- After Extra-Ordinary Items (Not annualized)	0.007	(0.077)	(0.053)	(0.070)	(0.093)	(0.023)

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 14.11.2018
 (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

DIRECTOR

Place : Delhi
 Date : 14.11.2018



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	6 months ended (30/09/2018)	6 months ended (30/09/2017)	Previous Year ended (31.03.2018)
	Unaudited	Unaudited	Audited
A EQUITY AND LIABILITIES			
1 Shareholders's Funds			
a) Share Capital	375.050	375.050	375.050
b) Reserves and Surplus	2.116	2.094	4.730
Sub-total - Shareholders' Funds	377.166	377.144	379.780
2 Non-Current Liabilities			
a) Long-term borrowings	314.000	314.000	314.000
b) Long-term provisions	0.000	1.122	0.000
Sub-total - Non- Current Liabilities	314.000	315.122	314.000
3 Current Liabilities			
a) Other Current Liabilities	61.928	61.475	61.496
b) Short-Term Provisions	1.960	1.303	1.960
Sub-total- Current Liabilities	63.888	62.779	63.455
TOTAL - EQUITY AND LIABILITIES	755.054	755.045	757.235
B ASSETS			
1 Non-Current Assets			
a) Fixed assets			
Tangible Assets	1.144	1.445	1.239
b) Non-current investments	337.208	395.708	407.208
c) Deferred Tax Assets (net)	7.447	9.298	6.418
d) Long-Term Loans and Advances	1.308	288.406	1.308
Sub-total- Non Current Assets	347.107	694.857	416.174
2 Current Assets			
a) Inventories	18.569	24.353	25.188
b) Trade receivables	4.320	4.720	8.640
c) Cash and cash equivalents	10.693	4.826	24.848
d) Short-Term Loans and Advances	355.512	26.288	281.280
e) Other Current Assets	18.852	0.000	1.106
Sub-total - Current Assets	407.946	60.187	341.062
TOTAL - ASSETS	755.054	755.045	757.235

BY THE ORDER OF THE BOARD

DIRECTOR

Place : Delhi

Date : 14.11.2018

