

# B. K. Kapur & Company

Chartered Accountants

17, NAVYUG MARKET,  
GHAZIABAD – 201 001  
Phones : 2790947, 2790951

To,  
**BOARD OF DIRECTORS OF  
M/S PARIKSHA FIN INVEST LEASE LIMITED  
GHAZIABAD**

**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**

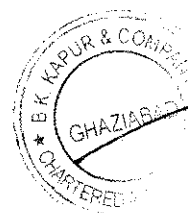
1. We have audited the quarterly Financial Results of M/s *Pariksha Fin Invest Lease Limited* ("the Company") for the quarter ended 31<sup>st</sup> March, 2019 and the year to date results for the period 01<sup>st</sup> April, 2018 to 31<sup>st</sup> March, 2019 attached herewith, being submitted by 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 thereunder; 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. 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 31<sup>st</sup> March, 2019 as well as the year to date results for the period from 01<sup>st</sup> April, 2018 to 31<sup>st</sup> March, 2019

Place : Ghaziabad  
Dated: 23.05.2019

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



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

# 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 (31.03.2019)	Previous Year ended (31.03.2018)
		Audited	Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' Funds</b>		
	a) Share Capital	375.050	375.050
	b) Reserves and Surplus	41.877	4.730
	<b>Sub-total - Shareholders' Funds</b>	<b>416.927</b>	<b>379.780</b>
<b>2</b>	<b>Non-Current Liabilities</b>		
	a) Long-term borrowings	0.000	314.000
	<b>Sub-total - Non- Current Liabilities</b>	<b>0.000</b>	<b>314.000</b>
<b>3</b>	<b>Current Liabilities</b>		
	a) Other Current Liabilities	2.545	61.496
	b) Short-Term Provisions	4.243	1.960
	<b>Sub-total- Current Liabilities</b>	<b>6.787</b>	<b>63.455</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>423.714</b>	<b>757.235</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	a) Fixed assets		
	Tangible Assets	1.173	1.239
	b) Non-current investments	125.480	407.208
	c) Deferred Tax Assets (net)	30.147	6.418
	d) Long-Term Loans and Advances	3.831	1.308
	<b>Sub-total- Non Current Assets</b>	<b>160.631</b>	<b>416.174</b>
<b>2</b>	<b>Current Assets</b>		
	a) Inventories	3.448	25.188
	b) Trade receivables	9.720	8.640
	c) Cash and cash equivalents	13.522	24.848
	d) Short-Term Loans and Advances	222.001	281.280
	e) Other Current Assets	14.392	1.106
	<b>Sub-total - Current Assets</b>	<b>263.083</b>	<b>341.062</b>
	<b>TOTAL - ASSETS</b>	<b>423.714</b>	<b>757.235</b>

BY THE ORDER OF THE BOARD

DIRECTOR

Place : Ghaziabad

Date : 23.05.2019



**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, 2019

(Rs. in Lakhs)

Sr. No.	Particulars	1	2	3	4	5
		QUARTER ENDED			YEAR ENDED	
		3 Months Ended 31.03.2019 (Audited)	3 Months Ended 31.12.2018 (Unaudited)	3 Months Ended 31.03.2018 (Audited)	Current Year 31.03.2019 (Audited)	Previous Year 31.03.2018 (Audited)
<b>1</b>	<b>Income from Operations</b>					
	(a) Revenue from Operations	29.769	10.800	9.358	67.672	43.155
	(b) Other Income	14.248	4.000	8.466	26.248	24.791
	<b>Total Revenue from Operations</b>	<b>44.017</b>	<b>14.800</b>	<b>17.824</b>	<b>93.920</b>	<b>67.947</b>
<b>2</b>	<b>Expenditure</b>					
	a) Cost of Materials consumed	0.000	0.000	0.000	0.000	0.00
	b) Purchase of Stock-in-Trade	(0.281)	0.000	1.140	1.759	6.093
	c) Change in inventories of Finished goods, Work-in-progress and stock-in-trade	14.848	0.274	(0.313)	21.740	(0.190)
	d) Employee Benefits Expense	3.785	3.023	2.738	12.418	9.276
	e) Finance Cost	5.265	8.780	9.420	32.885	42.801
	f) Depreciation and amortisation expense	0.126	0.108	0.103	0.450	0.413
	g) Other expenditure	4.358	1.471	1.644	11.248	9.119
	<b>Total Expenses</b>	<b>28.101</b>	<b>13.655</b>	<b>14.733</b>	<b>80.501</b>	<b>67.511</b>
<b>3</b>	<b>Profit/(Loss) before exceptional &amp; extraordinary items &amp; tax(1-2)</b>	<b>15.916</b>	<b>1.145</b>	<b>3.091</b>	<b>13.418</b>	<b>0.435</b>
<b>4</b>	Exceptional Items	0.000	0.000	0.000	0.000	0.000
<b>5</b>	<b>Profit/(Loss) before extraordinary items &amp; tax (3-4)</b>	<b>15.916</b>	<b>1.145</b>	<b>3.091</b>	<b>13.418</b>	<b>0.435</b>
<b>6</b>	Extraordinary item	0.000	0.000	0.000	0.000	0.00
<b>7</b>	<b>Profit/(Loss) before tax(5-6)</b>	<b>15.916</b>	<b>1.145</b>	<b>3.091</b>	<b>13.418</b>	<b>0.435</b>
<b>8</b>	<b>Tax Expense</b>					
	Current Tax	2.523	0.000	0.000	2.523	0.000
	Less: Mat Credit Entitlement	(2.523)	0.000	0.000	(2.523)	0.000
	Deferred tax	(22.314)	(0.387)	2.138	(23.729)	1.300
	<b>Total tax expenses</b>	<b>(22.314)</b>	<b>(0.387)</b>	<b>2.138</b>	<b>(23.729)</b>	<b>1.300</b>
<b>9</b>	<b>Profit/(Loss) for the period (7-8)</b>	<b>38.230</b>	<b>1.532</b>	<b>0.953</b>	<b>37.147</b>	<b>(0.864)</b>
<b>10</b>	Paid-up Eq. Share capital (Face Value of Rs.10/-)	375.050	375.050	375.050	375.050	375.050
<b>11</b>	Reserve excluding Revaluation Reserve	-	-	-	41.877	4.730
<b>12</b>	<b>EPS (In Rs.) (basic &amp; diluted)</b>					
	- Basic (Not annualized)	1.019	0.041	0.025	0.990	(0.023)
	- Diluted (Not annualized)	1.019	0.041	0.025	0.990	(0.023)

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 23.05.2019

(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 : Ghaziabad  
Date : 23.05.2019

