Tiwari & Mishra
CHARTERED ACCOUNTANTS

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Independent Limited Review Report on Interim Standalone Financial Results of SHRI NIWAS LEASING AND FINANCE LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

TO
THE BOARD OF DIRECTORS OF
SHRI NIWAS LEASING AND FINANCE LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **SHRI NIWAS LEASING AND FINANCE LIMITED** (the "Company") for the quarter ended September 30, 2022 ("the Statement attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements [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 Statement is 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.

4. Based on our review conducted and procedures performed as stated 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 principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI Listing obligations and Disclosure Requirements] Regulations, as, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.

For Tiwari & Mishra
Chartered Accountants
Firm Reg. No.:018393N

TIWARI & MISHRA ★ DELHI ★ Chartered Accountants

CA Manindra K. Tiwari
Partner
M.No.: 501419

Place: New Delhi
Date: 13-10-2022

UDIN: 22501419AZNTUT5795

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Shri Niwas Leasing And Finance Limited

Regd. Office : 47/18, Old Rajendra Nagar, Rajendra Place Metro Station, New Delhi - 110060
E-mail : shriniwas.limited@gmail.com, Website : shriniwasleasingfinance.com
CIN : L65993DL1984PLC019141

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 30TH SEPTEMBER 2022 - NBFC COMPLIANT

(In Lacs)

	Particulars	Three Months Ended			Six Months Ended		Year Ended
		CURRENT QUARTER 01.07.2022 to 30.09.2022 (')	PREVIOUS QUARTER 01.04.2022 to 30.06.2022 (')	CORRESPONDING QUARTER 01.07.2021 to 30.09.2021 (')	CURRENT SIX MONTHS 01.04.2022 to 30.09.2022 (')	CORRESPONDING SIX MONTHS 01.04.2021 to 30.09.2021 (')	YEAR TO DATE 01.04.2021 to 31.03.2022 (')
		unaudited	unaudited	unaudited	unaudited	unaudited	Audited
	Revenue from opertaions						
	Interest Income	6.91	6.96	7.23	13.87	14.47	28.52
	Dividend Income	-	-	-	-	-	-
	Rental Income	-	-	-	-	-	-
	Fees & Commission Income	-	-	-	-	-	-
	Net gain on fair vale changes	-	-	-	-	-	-
	Net gain on derecognition of financial instruments under	-	-	-	-	-	-
	Category	-	-	-	-	-	-
	Sale of products	0.01	-	-	0.01	-	-
	Sale of services	-	-	-	-	-	-
	Others (to be specified)	-	-	-	-	-	-
I	**Total Income**	**6.92**	**6.96**	**7.23**	**13.88**	**14.47**	**28.52**
	Expenses						
	Finance Costs	-	-	0.00	-	0.00	0.04
	Fees and commission expense	-	-	-	-	-	-
	Net loss on fair value changes	-	-	-	-	-	-
	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	Impairment on financial instruments	-	-	-	-	-	-
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of Stock-in-trade	-	12.96	-	12.96	-	-
	Changes in Inventories of finished goods, stock-in-trade and work-in- progress	0.01	(12.96)	-	(12.95)	-	-
	Employee Benefits Expenses	0.91	0.47	0.58	1.38	0.88	2.61
	Depreciation, amortization and impairment	-	-	-	0.00	-	0.04
	Others expenses (to be specified)	0.81	4.64	1.01	5.45	6.31	10.84
II	**Total expenses**	**1.73**	**5.11**	**1.59**	**6.84**	**7.19**	**13.53**
III	Profit/(loss) before exceptional items and tax (I- II)	5.19	1.849	5.63	7.04	7.28	14.99
IV	**Exceptional Items**	-	-	(11.37)	(11.37)	(11.37)	0.03
V	**Profit/(loss) before tax(III-IV)**	5.19	1.849	(5.73)	(4.33)	(4.09)	15.02
VI	**Tax expense:**						
	(1) Current tax	-	-	-	-	-	3.86
	(2) Deferred tax	-	-	-	-	-	0.24
	Total tax expenses	-	-	-	-	-	4.10
VII	**Profit (Loss) for the period from continuing operations (V-VI)**	5.19	1.849	(5.73)	(4.33)	(4.09)	10.92
VIII	**Profit/(loss) from discontinued operations**	-	-	-	-	-	-
IX	**Tax expense of discontinued operations**	-	-	-	-	-	-
X	**Profit/(loss) from Discontinued operations (after tax) (VII-IX)**	-	-	-	-	-	-
XI	**Profit/(loss) for the period (VII+X)**	5.19	1.849	(5.73)	(4.33)	(4.09)	10.92
XII	**Other Comprehensive Income**						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be re- classified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income (A+B)	-	-	-	-	-	-
XIII	**Total Comprehensive Income for the period (XI+XII)(Comprising Profit (Loss) and Other Comprehensive Income for the period)**	5.19	1.849	(5.73)	(4.33)	(4.09)	10.92
XIV	**Paid up equity share capital (Face value Rs. 10/- per share)**						
XV	**Earnings per equity share (for continuing operation):**	399.70	399.700	399.70	399.70	399.70	399.70
	(1) Basic	0.01	0.00	(0.01)	(0.01)	(0.01)	0.03
	(2) Diluted	0.01	0.00	(0.01)	(0.01)	(0.01)	0.03
XVI	**Earnings per equity share (for discontinued operation):**						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
	See accompanying note to the financial results						

ABHIJIT TRADING COMPANY LIMITED

Notes :

(1) The above unaudited financial results for the quarter and Six months ended **30th September 2022** has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on **13th October, 2022**

(2) The Limited review report have carried out on the above results for quarter and Six months ended **30th September2022**. However, the management has excercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.

(3) The company is engaged in one business activity only.

(4) EPS has been calculated in accordance with AS 20 issued by ICAI

(5) Figure for the previous period have been regrouped whereever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of directors of
For Shri Niwas Leasing & Finance Limited

For SHRI NIWAS LEASING AND FINANCE LIMITED

Auth. Signatory/Director

Rajni Tanwar
Managing Director
DIN: 08201251

Date: 04.11.2021
Place: New Delhi

Mob. : +91-9891709895, 9891095232
+91-11-47476071

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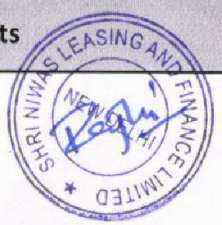
Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022
B	Date of end of reporting period	30-09-2022
C	Whether results are audited or unaudited	
D	Nature of report standalone or consolidated	Standalone
Part I	**Blue color marked fields are non-mandatory.**	
	Statement of cash flows	
	Whether cash flow statement is applicable on company	
	Cash flows from used in operating activities	
	Profit before tax	7.038
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0.000
	Adjustments for decrease (increase) in inventories	0.000
	Adjustments for decrease (increase) in trade receivables, current	0.000
	Adjustments for decrease (increase) in trade receivables, non-current	0.000
	Adjustments for decrease (increase) in other current assets	-6.748
	Adjustments for decrease (increase) in other non-current assets	0.000
	Adjustments for other financial assets, non-current	0.000
	Adjustments for other financial assets, current	0.000
	Adjustments for other bank balances	0.000
	Adjustments for increase (decrease) in trade payables, current	0.000
	Adjustments for increase (decrease) in trade payables, non-current	0.000
	Adjustments for increase (decrease) in other current liabilities	-0.095
	Adjustments for increase (decrease) in other non-current liabilities	0.000
	Adjustments for depreciation and amortisation expense	0.000
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.000
	Adjustments for provisions, current	0.000

SHRI NIWAS LEASING AND FINANCE LIMITED NEW DELHI

	Adjustments for provisions, non-current	0.000
	Adjustments for other financial liabilities, current	0.000
	Adjustments for other financial liabilities, non-current	0.000
	Adjustments for unrealised foreign exchange losses gains	0.000
	Adjustments for dividend income	0.000
	Adjustments for interest income	0.000
	Adjustments for share-based payments	0.000
	Adjustments for fair value losses (gains)	0.000
	Adjustments for undistributed profits of associates	0.000
	Other adjustments for which cash effects are investing or financing cash flow	0.000
	Other adjustments to reconcile profit (loss)	0.000
	Other adjustments for non-cash items	0.000
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.000
	Total adjustments for reconcile profit (loss)	-6.843
	Net cash flows from (used in) operations	0.195
	Dividends received	0.000
	Interest paid	0.000
	Interest received	0.000
	Income taxes paid (refund)	0.000
	Other inflows (outflows) of cash	0.000
	Net cash flows from (used in) operating activities	0.195
	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.000
	Cash flows used in obtaining control of subsidiaries or other businesses	0.000
	Other cash receipts from sales of equity or debt instruments of other entities	0.000
	Other cash payments to acquire equity or debt instruments of other entities	0.000
	Other cash receipts from sales of interests in joint ventures	0.000
	Other cash payments to acquire interests in joint ventures	0.000
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.000
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.000
	Proceeds from sales of property, plant and equipment	0.000
	Purchase of property, plant and equipment	0.000
	Proceeds from sales of investment property	0.000
	Purchase of investment property	0.000
	Proceeds from sales of intangible assets	0.000
	Purchase of intangible assets	0.000

SRI NIWAS LEASING AND FINANCE LTD

	Proceeds from sales of intangible assets under development	0.000
	Purchase of intangible assets under development	0.000
	Proceeds from sales of goodwill	0.000
	Purchase of goodwill	0.000
	Proceeds from biological assets other than bearer plants	0.000
	Purchase of biological assets other than bearer plants	0.000
	Proceeds from government grants	0.000
	Proceeds from sales of other long-term assets	0.000
	Purchase of other long-term assets	0.000
	Cash advances and loans made to other parties	0.000
	Cash receipts from repayment of advances and loans made to other parties	0.000
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.000
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.000
	Dividends received	0.000
	Interest received	0.000
	Income taxes paid (refund)	0.000
	Other inflows (outflows) of cash	0.000
	Net cash flows from (used in) investing activities	0.000
	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.000
	Payments from changes in ownership interests in subsidiaries	0.000
	Proceeds from issuing shares	0.000
	Proceeds from issuing other equity instruments	0.000
	Payments to acquire or redeem entity's shares	0.000
	Payments of other equity instruments	0.000
	Proceeds from exercise of stock options	0.000
	Proceeds from issuing debentures notes bonds etc	0.000
	Proceeds from borrowings	0.000
	Repayments of borrowings	0.000
	Payments of finance lease liabilities	0.000
	Payments of lease liabilities	0.000
	Dividends paid	0.000
	Interest paid	0.000
	Income taxes paid (refund)	0.000
	Other inflows (outflows) of cash	0.000
	Net cash flows from (used in) financing activities	0.000
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	0.195
	Effect of exchange rate changes on cash and cash equivalents	



	Effect of exchange rate changes on cash and cash equivalents	0.000
	Net increase (decrease) in cash and cash equivalents	0.195
	Cash and cash equivalents cash flow statement at beginning of period	1.166
	Cash and cash equivalents cash flow statement at end of period	1.361

For and on behalf of
Shri Niwas Leasing and Finance Limited

For SHRI NIWAS LEASING AND FINANCE LIMITED

Auth. Signatory/Director

Rajni Tanwar
(Managing Director)
DIN: 08201251
Date: 13.10.2022

Mob. : +91-9891709895, 9891095232
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Statement of Asset and Liabilities

	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2022
	Date of end of reporting period	30-09-2022
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	**Finanical Asset**	
	Cash and cash equivalents	1.132
	Bank Balance other than (a) above	0.230
	Derivative financial instruments	0.000
	Receivables	
	(I) Trade Receivables	0.000
	(II) Other Receivables	0.000
	Loans	288.313
	Investments	0.000
	Other Financial assets	0.000
2	**Non Financial Asset**	
	Inventories	14.750
	Current tax assets (Net)	54.404
	Deferred tax Assets (Net)	2.077
	Investment Property	0.000
	Biological assets other than bearer plants	0.000
	Property, Plant and Equipment	0.803
	Capital work-in-progress	0.000
	Intangible assets under development	0.000
	Goodwill	0.000
	Other Intangible assets	0.000
	Other non-financial assets (to be specified)	0.000
	Total assets	361.709
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	399.700
	Other equity	-43.282
	Total equity attributable to owners of parent	356.418
	Non controlling interest	

SHRI NIWAS LEASING AND FINANCE LIMITED
NEW DELHI

	Total equity	356.418
2	**Liabilities**	
2.1	**Financial Liabilities**	
(a)	Derivative financial instruments	0.000
(b)	Payables	0.200
	(I)Trade Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	0.000
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.000
	II) Other Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	0.000
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.000
(C)	Debt Securities	0.000
(d)	Borrowings (Other than Debt Securities)	0.000
(e)	Deposits	0.000
(f)	Subordinated Liabilities	0.000
(g)	Other financial liabilities	0.000
2.2	**Non-Financial Liabilities**	
(a)	Current tax liabilities (Net)	0.000
(b)	Provisions	5.091
(C)	Deferred tax liabilities (Net)	0.000
(d)	Other non-financial liabilities	0.000
	Total liabilities	5.291
	Total equity and liabilites	361.709
	Disclosure of notes on assets and liabilities	

For and on behalf of
Shri Niwas Leasing and Finance Limited

For SHRI NIWAS LEASING AND FINANCE LIMITED

Auth. Signatory/Director

Rajni Tanwar
(Managing Director)
DIN: 08201251
Date: 13.10.2022