

APOORVA LEASING FINANCE & INVESTMENT CO. LTD.

Corporate Office: C-1/9 First Floor, Sector - 31, Gautam Budh Nagar, Noida, 201301

CIN No. L74899DL1983PLC016713 Email : apoorvaleasing@gmail.com

PH # 0120 - 4372849

30th May, 2025

To

The Department of Corporate Services,

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street

Mumbai- 400001

Scrip Code- 539545

Dear Sir/Madam,

Sub: Outcome of the Board Meeting

Pursuant to regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the meeting of the Board of Directors of the Company held today i.e. **30th May, 2025** at Corporate office of the Company have inter- alia transacted the following matters along with other routine business activities:-

Considered and approved the audited Standalone and Consolidated Financial Results along with the Limited Review Report issued by the Statutory Auditors of the Company for the **quarter and year ended on 31st March, 2025**.

In this connection, please find enclosed herewith audited Standalone and Consolidated Financial Results of the Company for the **quarter and year ended on 31st March, 2025** along with the Limited Review Report.

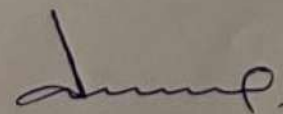
We further wish to inform you that the Board Meeting held today Commenced at 4.00 P.M. and concluded at 7:30 P.M.

Kindly take the same on your records.

Thanking You,

Yours Faithfully,

For Apoorva Leasing Finance & Investment Company Limited



Atul Singh Tyagi
Managing Director
DIN-01335008



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Independent Auditor's Report

Auditor's Report on the Quarterly and Year to date Audited standalone financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors of

Apoorva Leasing Finance & Investment Co. Ltd.

Opinion

We have audited the quarterly financial results of Apoorva Leasing Finance & Investment Co. Ltd. for the quarter ended 31st March, 2025 and year to date results for the period 01st April, 2024 to 31st March, 2025, 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the applicable Indian Accounting Standards prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued there under, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information for the quarter & year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under

Address : 30-8, New Mandi, Near Vrandhavan Market, Muzaffarnagar

Ph No. 9L-9897329037

Email : ankur-agarwalca@redifirnail.com

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those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 (the Act) and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable,

Address : 30-8, New Mandi, Near Vrandhavan Market, Muzaffarnagar

Ph No. 91-9897329037

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matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing as specified under Section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain

Professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for

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the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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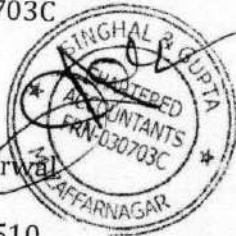
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Other Matters

The Statement includes the financial results for the quarter ended 31 March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review.

For **Singhal & Gupta**
Chartered Accountants
FRN: 030703C



Ankur Agarwal
Partner

M.No. 407510

UDIN: 25407510BM1QTR7552

Place: Muzaffarnagar

Date: 30/05/2025

Address : 30-8, New Mandi, Near Vrandhavan Market, Muzaffarnagar

Ph No. 9L-9897329037

Email : ankur-agarwalca@rediffmail.com

Statement of Assets and Liabilities

S.No.	Particulars	STANDALONE	
		As on 31/03/2025 (Audited)	As on 31/03/2024 (Audited)
	Assests		
(1)	Non Current Assets		
a	Property Plant & Equipment	25.30	14.27
b	Capital Work In progress	0.00	0.00
c	Investment Property	9980.27	7002.12
d	Goodwill	0.00	0.00
e	Other intangible Assets	0.00	0.00
f	Intangible assets under Development	0.00	0.00
g	Biological Assets other than bearer plants	0.00	0.00
h	<u>Financial Assets</u>		
(i)	Investments	1577.67	1575.40
(ii)	Trade Receivables	0.00	0.00
(iii)	Loans	0.00	0.00
(iv)	others	0.00	0.00
i	Deferred tax assets (net)	3.84	3.75
j	other non-current assets	1189.73	2890.51
	Current Assets		
a	Inventories	0.00	0.00
b	Financial Assets	0.00	0.00
(i)	Investments	0.00	0.00
(ii)	Trade Receivables	0.00	0.00
(iii)	Cash & Cash Equivalents	33.66	58.67
(iv)	Bank Balances other than (iii) above	0.00	0.00
(v)	Loans	1298.77	2757.75
(vi)	Others (to be specified)	0.00	0.00
c	Current Tax Assets (Net)	14.54	81.64
d	Other current Assets	404.28	227.34
	Total Assets	14528.06	14611.45



	EQUITY AND LIABILITIES		
	Equity		
a	Equity Share Capital	1997.49	1997.49
b	other Equity	12497.67	12494.25
	Liabilities		
	Non- current Liabilities		
a	Financial Liabilities	0.00	0.00
(i)	Borrowings	0.00	0.00
(ii)	Trade Payables	0.00	0.00
(iii)	other financial Liabilities	0.00	0.00
b	Provisions	0.00	0.00
c	Deferred Tax Liabilities (Net)	0.00	0.00
d	other non-current Liabilities	0.00	0.00
	Current Liabilities		
a	Financial Liabilities	0.00	0.00
(i)	Borrowings	0.00	0.00
(ii)	Trade Payable	0.37	0.31
(iii)	other financial Liabilities	0.00	0.00
b	other current Liabilities	4.09	30.93
c	Provisions	0.00	0.00
d	Current Tax Liabilities (Net)	28.44	88.47
	Total Equity & Liabilities	14528.06	14611.45

For SINGHAL & GUPTA

Chartered Accountant

FRN: 030703C

Ankur Agarwal

Partner

M.NO. 407510

Place: Noida

Date: 30/05/2025

UDIN: 25407510B MIQTR 7552



For APOORVA LEASING FINANCE AND INVESTMENT COMPANY LIMITED

(Signature)

ATUL SINGH TYAGI

Managing Director



Submission of Audited Financial Results by Companies other than Banks

Statement of Standalone Audited Results for the Quarter and Year to date Ended 31.03.2025						
Amount in lacs						
S. NO.	Particulars (Refer Notes Below)	STANDALONE				
		3 Months Ended (31/03/25)	Preceding 3 Months Ended (31/12/24)	Corresponding 3 Months Ended in the Previous Year (31/03/24)	Year ended (31/03/25)	Year Ended (31/03/24)
		Audited	Unaudited	Audited	Audited	Audited
1	(a) Revenue from Operations	(34.78)	19.35	74.83	118.53	366.22
	(b) Other income	5.69	0.81	(63.67)	8.80	5.64
	Total income from Operations (net)	(28.09)	20.16	11.16	127.33	373.86
2	Expenses					
	a. Cost of Material Consumed	-	-	-	-	-
	b. Purchases of Stock in Trade	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	d. Finance Cost	-	-	(0.04)	0.28	0.02
	e. Employee benefits expense	11.74	14.50	15.01	54.87	65.97
	f. Depreciation and Amortisation expense	6.02	-	5.75	6.02	5.75
	g. Other expenses	2.13	1.84	28.87	18.88	42.70
	Total Expenses	19.89	16.34	49.59	80.03	114.44
3	Profit / (Loss) before exceptional items and tax (1-2)	(47.98)	3.82	(38.43)	47.30	259.42
4	Exceptional items/ Extraordinary item	(2.43)	-	0.03	(1.43)	0.03
5	Profit / (Loss) before Tax (3 + 4)	(49.41)	3.82	(38.40)	45.87	259.45
6	Tax expense					
	a. Current Tax	(12.43)	0.96	(9.88)	11.59	65.08
	b. Deferred Tax	(0.09)	-	(0.13)	(0.09)	(0.13)
	c. Excess/short Provision of earlier year tax	-	-	-	-	-
7	Profit / (Loss) for the period	(36.88)	2.86	(28.39)	34.37	194.50
	Other comprehensive income					
	Items that will not be reclassified to profit or loss	(10.98)	(13.43)	9.77	(43.22)	11.37
	Income tax relating to items that will not be reclassified to profit or loss	(0.79)	(0.55)	(13.33)	(6.55)	(12.93)
	Items that will be reclassified to profit or loss	-	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total comprehensive income for the period	(47.07)	(10.02)	(5.29)	(2.30)	218.80
	Details of Equity share capital					
	Paid up equity share capital (Face value of Rs. 10/- each)	1,997.49	1,997.49	1,997.49	1,997.49	1,997.49
	Earnings Per Share					
	(a) Basic	(0.18)	0.01	(0.14)	0.17	0.97
	(b) Diluted	(0.18)	0.01	(0.14)	0.17	0.97

Note:

1	The above financial results were reviewed by the audit committee and approved by the board of directors on 30.05.2025.
2	This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules 2015 (Ind AS) prescribed under section 133 of the companies Act 2013 and other recognised accounting practices and policies to the extent applicable.
3	The Financial Results for the 3 months ended on 31.03.25 are the balancing figures between audited results for the full financial year and published year to date figures upto the 9 months of current financial year.
4	The Figures have been regrouped and/or rearranged wherever considered necessary.

For SINGHAL & GUPTA
Chartered Accountant
FRN: 030703C

ANKUR AGARWAL
Partner
M NO. 407510

Place: Noida
Date: 30/05/2025

UDIN: 25407510BMITQTR 7552



For APOORVA LEASING FINANCE & INVESTMENT COMPANY LIMITED

ATUL SINGH TYAGI
Managing Director

APOORVA LEASING FINANCE AND INVESTMENT CO LTD
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2025

(F.Y. 2024-25)

PARTICULARS		(Rs. In Lakhs)	
		31st March 2025	31st March 2024
A	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)		
	Adjustments for non Cash/ Non trade items:	45.87	259.42
	Depreciation & Amortization Expenses		
	Adjustment of OCI	6.02	5.75
	Finance Cost	-43.22	11.37
	Dividend Income	0.26	0.02
		-1.84	-1.62
	Operating profits before Working Capital Changes		
	Adjusted For:	7.09	274.94
	Changes in trade receivables	0	0.13
	Changes in trade payables	0.05	-3.16
	Changes in inventories	0.00	0.00
	Changes in other current liabilities(Financial Assets)	-26.83	20.17
	Changes in Short Term Loans & Advances(Financial Assets)	1470.98	1585.68
	Changes in other current assets(other Financial Assets)	-176.93	253.63
	Cash generated from Operations	1274.36	2131.39
	Income Tax (Paid) / Refund	-9.99	-70.70
	Net Cash flow from Operating Activities before extraordinary items	1264.37	2060.69
	Proceeds from extraordinary items	0.00	0.03
	Net Cash flow from Operating Activities(A)	1264.37	2060.72
B	Cash Flow From Investing Activities		
	Changes in Investment in Property Plant Equipments	-17.04	0.00
	Profit from Investment in Properties	0.00	0.00
	Changes in Investment (Financial Assets)	-2980.41	-1613.64
	Dividend received	1.84	1.62
	Other Inflow / (Outflows) of cash- Non-current Assets	1700.78	-1700.78
	Net Cash used in Investing Activities(B)	-1294.83	-3312.80
C	Cash Flow From Financing Activities		
	Finance Cost	-0.26	-0.02
	Increase in / (Repayment) of Short term Borrowings	0.00	-90.00
	Other Inflows / (Outflows) of cash	5.71	0.00
	Net Cash used in Financing Activities(C)	5.45	-90.02
D	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	-25.01	-1342.10
E	Cash & Cash Equivalents at Beginning of period	58.67	1400.77
F	Cash & Cash Equivalents at End of period	33.66	58.67
G	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	-25.01	-1342.10

The accompanying notes are an integral part of the financial statements
As per our Report of even date attached.

For SINGHAL & GUPTA
Chartered Accountants
(FRN: 030703C)

For and on behalf of the Board of Directors

ANKUR AGARWAL
Partner
Membership No.: 407510

Place: Noida
Date: 30/05/2025

UDIN: 25407510BM I@TR7552



Atul Singh Tyagi
Atul Singh Tyagi
Managing
Director/CFO
DIN:- 01335008

Anupama Singh Tyagi
Anupama Singh Tyagi
Director
DIN:- 01064611



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Independent Auditor's Report

Auditor's Report On the Quarterly and Year to date consolidated financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors of

Apoorva Leasing Finance & Investment Co. Ltd.

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Apoorva Leasing Finance & Investment Co. Ltd. (Holding Company) and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the year ended March 31, 2025, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors or approved by the management (where audit is not required or not done till the date of this report) on separate audited financial statements /financial results/ financial information of the subsidiaries and Associate entities,

the aforesaid consolidated financial results:

- i. include the annual financial results of the following entities:

S.No.	Name of Company	Nature
1	Yukati E Services Limited	Subsidiary
2	Space Height Construction LLP	Subsidiary
3	Summer Infotech Private Limited	Associate
4	Antriksh Stocks & Shares Broker Pvt. Ltd.	Associate
5	Akshat Commodity Limited	Associate

- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. Give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of net profit/loss and other comprehensive income and other financial information of the Group for the year ended March 31, 2025.

Basis for Opinion

Address : 30-8, New Mandi, Near Vrandhavan Market, Muzaffarnagar
Ph No. 91-9897329037
Email : ankur-agarwalca@rediffmail.com

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We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 (the Act) and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid. In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for

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overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with Standards of Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its subsidiaries and its associates entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its subsidiaries and its associates entities to cease to continue as a going concern.

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- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its subsidiaries and its associates entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, or approved by the management, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The accompanying Statement includes the audited financial results/ statements and other financial information in respect of:

Two subsidiaries and Three Associates whose financial results/statements include total assets of Rs. 409.82 Lacs as at 31.03.2025 and Total revenue of Rs. 3.14 Lacs and total net profit after tax of Rs. 1.52 Lacs, total comprehensive income of Rs. 5.42 Lacs for the year ended 31.03.2025 as considered in the consolidated Financial Results, which have been audited by their respective independent auditors or certified by management (wherever required).

The independent auditors' reports on financial statements of these entities have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

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SINGHAL & GUPTA
CHARTERED ACCOUNTANTS

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

The Financial Results include the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year.

For **Singhal & Gupta**
Chartered Accountants
FRN: 030703C



Ankur Agarwal
Partner
M.No. 407510

UDIN: 25407510BMITR3899

Place: Muzaffarnagar
Date: 30/05/2025

Address : 30-8, New Mandi, Near Vrandhavan Market, Muzaffarnagar
Ph No. 9L-9897329037
Email : ankur-agarwalca@rediffrnail.com

Statement of Assets and Liabilities

		Consolidated	
S.No.	Particulars	As on 31/03/2025	As on 31/03/2024
		(Audited)	(Audited)
	ASSETS		
(1)	Non Current Assets		
a	Property Plant & Equipment	25.30	14.27
b	Capital Work In progress	0.00	0.00
c	Investment Property	10201.08	7222.93
d	Goodwill	0.00	0.00
e	Other intangible Assets	0.00	0.00
f	Intangible assets under Development	0.00	0.00
g	Biological Assets other than bearer plants	0.00	0.00
h	Financial Assets		
(i)	Investments	1588.06	1509.87
(ii)	Trade Receivables	36.12	54.12
(iii)	Loans	0.00	0.00
(iv)	others		
i	Deferred tax assets (net)	3.84	3.75
j	other non-current assets	1189.73	2890.51
2	Current Assets		
a	Inventories	0.00	0.00
b	Financial Assets	0.00	0.00
(i)	Investments	0.16	20.77
(ii)	Trade Receivables	0.00	0.00
(iii)	Cash & Cash Equivalents	38.58	64.96
(iv)	Bank Balances other than (iii) above	0.00	0.00
(v)	Loans	1434.93	2942.56
(vi)	Others (to be specified)	0.00	0.00
c	Current Tax Assets (Net)	15.87	82.92
d	Other current Assets	404.28	227.34
	Total Assets	14937.95	15034.00



	EQUITY AND LIABILITIES		
1	Equity		
a	Equity Share Capital	1997.49	1997.49
b	other Equity	12813.38	12804.55
2	Non Controlling Interest	84.73	83.92
	Liabilities		
3	Non- current Liabilities		
a	Financial Liabilities	0.00	0.00
(i)	Borrowings	0.00	0.00
(ii)	Trade Payables	0.00	0.00
(iii)	other financial Liabilities	0.00	0.00
b	Provisions	0.00	0.00
c	Deferred Tax Liabilities (Net)	0.00	0.00
d	other non-current Liabilities	0.00	0.00
4	Current Liabilities		
a	Financial Liabilities	0.00	0.00
(i)	Borrowings	4.50	4.50
(ii)	Trade Payable	1.53	1.42
(iii)	other financial Liabilities	0.00	0.00
b	other current Liabilities	7.83	51.51
c	Provisions	0.00	0.00
d	Current Tax Liabilities (Net)	28.49	90.61
	Total Equity & Liabilities	14937.95	15034.00
		0.00	0.00

For SINGHAL & GUPTA
Chartered Accountant
FRN: 030703C

Ankur Agarwal
Partner
M.NO. 407510



For APOORVA LEASING FINANCE AND INVESTMENT COMPANY LIMITED




Atul Singh Tyagi
Managing Director

Place: Noida

Date: 30/05/2025

UDIN :- 25407510 BMIQR 3899

Submission of Audited Financial Results by Companies other than Banks

Statement of Consolidated Audited Results for the Quarter and Year to date Ended 31.03.2025

S. NO.	Particulars	Quarter ended (31/03/2025)	Quarter ended (31/12/2024)	Corresponding 3 Months Ended in the Previous Year (31/03/24)	Year ended (31/03/25)	Year ended (31/03/24)
	(Refer Notes Below)	Audited	Un Audited	Audited	Audited	Audited
1	(a) Revenue from Operations	(34.78)	19.35	69.15	118.53	368.22
	(b) Other Income	9.83	0.81	52.12	11.94	21.15
	Total income from Operations (net)	(24.95)	20.16	11.03	130.47	389.37
2	Expenses					
	a. Cost of Material Consumed	-	-	-	-	-
	b. Purchases of Stock in Trade	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	d. Finance Cost	0.18	-	0.04	0.33	0.04
	e. Employee benefits expense	11.73	14.5	15.00	54.87	65.97
	f. Depreciation and Amortisation expense	8.02	-	5.35	6.02	5.75
	g. Other expenses	3.55	1.94	41.87	20.40	55.89
	Total Expenses	21.48	16.44	62.59	81.62	127.65
3	Profit / (Loss) before exceptional items and tax (1-2)	(48.43)	3.72	(51.56)	48.85	261.72
4	Exceptional items/ Extraordinary items	(1.43)	-	0.03	(1.43)	0.03
5	Profit / (Loss) before Tax (3 + 4)	(47.86)	3.72	(51.53)	47.42	261.75
6	Tax expense					
	a. Current Tax	(12.36)	0.94	13.52	11.62	66.25
	b. Deferred Tax	(0.09)	-	(0.13)	(0.09)	(0.13)
	c. Excess/short provision relating earlier year tax	-	-	-	-	-
7	Profit / (Loss) for the year	(35.41)	2.78	(37.88)	35.85	195.63
	Profit (Loss) for the period before minority interest					
	Share of Profit/Loss for Associates	6.79	-	13.83	6.79	13.83
	Profit(Loss) of minority interest	(0.59)	(0.04)	-3.3	0.83	1.56
	Net Profit after taxes, minority interest and share of profits of Associates	(30.13)	2.82	(20.75)	41.87	207.80
	Other comprehensive income					
	Items that will not be reclassified to profit or loss	(10.97)	(13.43)	(8.03)	(46.23)	1.06
	Income tax relating to items that will not be reclassified to profit or loss	1.98	(0.55)	(3.3)	(7.48)	(16.14)
	Items that will be reclassified to profit or loss	-	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total comprehensive income for the period	(43.11)	(10.06)	(25.48)	3.13	225.00
	Details of Equity share capital					
	Paid up equity share capital (Face value of Rs. 10/- each)	1,997.49	1,997.49	1,997.49	1,997.49	1,997.49
	Earnings Per Share					
	(a) Basic	(0.15)	0.01	(0.10)	0.21	1.04
	(b) Diluted	(0.15)	0.01	(0.10)	0.21	1.04

Note:

- The above financial results were reviewed by the audit committee and approved by the board of directors on 30.05.2025
- This statement has been prepared in accordance with the companies (Indian Accounting Standards) Rules 2015 (Ind AS) prescribed under section 133 of the companies Act 2013 and other recognised accounting practices and policies to the extent applicable.
- The Financial Results for the 3 months ended on 31.03.25 are the balancing figures between audited results for the full financial year and published year to date figures upto the 9 months of current financial year.
- The Figures have been regrouped and/or rearranged wherever considered necessary.

For SINGHAL & GUPTA
Chartered Accountants
FRN: 030703C

Ankur Agarwal
Partner
M. NO. 407510

Place: Noida
Date: 30/05/2025



For APOORVA LEASING FINANCE & INVESTMENT COMPANY LIMITED

Atul Singh Tyagi
ATUL SINGH TYAGI
Managing Director

UDIN:- 2540 7516 BM IQTR 3899

APOORVA LEASING FINANCE AND INVESTMENT CO LTD
CONSOLIDATED CASH FLOW STATEMENT AS ON 31st MARCH 2025
 Block 34, House No. 247, Trilokpuri, East Delhi -110091
 CIN:- L74899DL1983PLC016713

(F.Y. 2024-2025)

		(Rs. in lakhs)	
S.No.	Particulars	31st Mar, 2025	31st Mar, 2024
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extra ordinary items (as per Statement of Profit and Loss)	48.84	261.72
	Adjustments for non Cash/ Non trade items:		
	Adjustment of OCI		
	Finance Cost	(46.23)	1.06
	Dividend Income	0.33	0.04
	Payment/profit to Minority Interest	(1.84)	(1.82)
	Adjustment of Reserve of LLP	0.81	(207.47)
	Depreciation	-	7.80
	Operating profits before Working Capital Changes	6.02	5.75
	Adjusted For:	7.93	67.28
	(Increase) / Decrease in trade receivables	18.00	54.04
	Increase / (Decrease) in trade payables	0.11	(3.11)
	Increase / (Decrease) in other current liabilities	(43.68)	20.68
	(Increase) / Decrease in Short Term Loans & Advances	1,507.63	1,624.36
	(Increase) / Decrease/change in current Investment	20.61	125.63
	(Increase) / Decrease in other current assets	(164.94)	253.63
	Cash generated from Operations	1,345.66	2,142.49
	Income Tax (Paid) / Refund	(11.19)	(71.05)
	Proceeds from extraordinary items	(1.43)	0.03
	Net Cash flow from Operating Activities(A)	1,333.04	2,071.47
B.	Cash Flow From Investing Activities		
	Dividend Income	1.84	1.82
	change in non-current Assets	1,700.78	(1,700.78)
	Changes in Non-Current Investment	(72.23)	506.22
	Sales/Purchase non-current Assets property	(2,978.15)	(2,128.29)
	Sales/Purchase of Fixed Assets	(17.04)	-
	Net Cash used in Investing Activities(B)	(1,364.80)	(3,319.23)
C.	Cash Flow From Financing Activities		
	Finance Cost	(0.33)	(0.04)
	Increase in / (Repayment) of Short term Borrowings	-	(90.00)
	Other Inflows / (Outflows) of cash	5.71	-
	Net Cash used in Financing Activities(C)	5.38	(90.04)
	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	(26.38)	(1,337.80)
E.	Cash & Cash Equivalents at Beginning of period	64.96	1,402.76
F.	Cash & Cash Equivalents at End of period	38.58	64.95
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	(26.38)	(1,337.80)

The accompanying notes are an integral part of the financial statements
 As per our Report of even date attached.

For SINGHAL & GUPTA
 Chartered Accountants
 (FRN: 030703C)



ANKUR AGARWAL
 Partner
 Membership No.: 407510

Place: Noida
 Date: 30/05/2025

UDIN: - 25407510 B M I Q 7 R 3849



For and on behalf of the Board of Directors

Atul Singh Tyagi
 Managing
 Director/CFO
 DIN: 01335008

Anupama Singh Tyagi
 Director
 DIN: 01064611

APOORVA LEASING FINANCE & INVESTMENT CO. LTD.

Corporate Office: C-1/9 First Floor, Sector - 31, Gautam Budh Nagar, Noida, 201301

CIN No. L74899DL1983PLC016713 Email : apoorvaleasing@gmail.com

PH # 0120 - 4372849

30th May, 2025

To

The Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Scrip Code- 539545

Dear Sir/Madam,

Sub: Declaration pursuant to Regulation 33 (3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We do hereby declare that, the Auditor's Report on Standalone and Consolidated Audited Financial Results of the Company, for the fourth quarter and financial year ended 31st March, 2025, issued by the Statutory Auditors of Company, is with unmodified opinion.

This declaration is given pursuant to the provisions of Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended vide SEBI notification no. SEBI/LAD-NRO/GN/2016-2017/001 dated May 25, 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

This is for your information and record.

Thanking You,

Yours Faithfully,

For Apoorva Leasing Finance & Investment Company Limited


Atul Singh Tyagi
Managing Director
DIN-01335008



Registered Office: Block 34, House No. 247, Trilokpuri, East Delhi, Delhi, India, 110091
PH # 011-22446748