

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 December 31, 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
FRN .- 018393N

CA Manindra K Tiwari
Partner
M.No.-501419



UDIN: 23501419BGWMZS9499

Date: 17/01/2023
Place: New Delhi

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER 2022 - NBFC COMPLIANT

(₹ In Lacs)

Particulars	Three Months Ended			Nine Months Ended		Year Ended
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT QUARTER	CORRESPONDING QUARTER	YEAR TO DATE
	01.10.2022 to 31.12.2022 (₹)	01.07.2022 to 30.09.2022 (₹)	01.10.2021 to 31.12.2021 (₹)	01.04.2022 to 31.12.2022 (₹)	01.04.2021 to 31.12.2021 (₹)	01.04.2021 to 31.03.2022 (₹)
	unaudited	unaudited	unaudited	unaudited	unaudited	Audited
Revenue from operations						
Interest Income	6.177	6.910	7.270	20.046	21.738	28.517
Dividend Income	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-
Fees & Commission Income	-	-	-	-	-	-
Net gain on fair value changes	-	-	-	-	-	-
Net gain on derecognition of financial instruments under Category	-	-	-	-	-	-
Sale of products	-	-	-	-	-	-
Sale of shares	5.152	0.006	-	5.158	-	-
Others (to be specified)	1.525	-	-	1.525	-	-
I Total Income	12.854	6.916	7.270	26.728	21.738	28.517
Expenses						
Finance Costs	0.001	0.000	0.012	0.002	0.037	0.037
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	4.137	-	-	17.097	-	-
Changes in Inventories of finished goods, stock-in-trade and work-in-progress	(0.044)	0.006	-	(12.998)	-	-
Employee Benefits Expenses	1.200	0.909	0.929	2.581	1.804	2.614
Depreciation, amortization and impairment	-	-	-	-	-	0.043
Others expenses (to be specified)	1.279	0.811	1.255	6.727	7.546	10.836
II Total expenses	6.573	1.726	2.196	13.408	9.387	13.531
III Profit/(loss) before exceptional items and tax (I- II)	6.281	5.190	5.074	13.320	12.352	14.987
IV Exceptional Items	-	-	-	-	-	0.033
V Profit/(loss) before tax(III-IV)	6.281	5.190	5.074	13.320	12.352	15.020
VI Tax expense:						
(1) Current tax	-	-	-	-	-	3.861
(2) Deferred tax	-	-	-	-	-	0.237
Total tax expenses	-	-	-	-	-	4.097
VII Profit (Loss) for the period from continuing operations (V-VI)	6.281	5.190	5.074	13.320	12.352	10.923
VIII Profit/(loss) from discontinued operations	-	-	-	-	-	-
IX Tax expense of discontinued operations	-	-	-	-	-	-
X Profit/(loss) from Discontinued operations (after tax) (VII-IX)	6.281	5.190	5.074	13.320	12.352	10.923
XI Profit/(loss) for the period (VII+X)	6.281	5.190	5.074	13.320	12.352	10.923
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)	-	-	-	-	-	-
XIV Paid up equity share capital (Face value Rs. 10/- per share)	399.700	399.700	399.700	399.700	399.700	399.700
XV Earnings per equity share (for continuing operation):						
(1) Basic	0.157	0.130	0.127	0.333	0.309	0.273
(2) Diluted	0.157	0.130	0.127	0.333	0.309	0.273
XVI Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
See accompanying note to the financial results						



Notes :

- (1) The above unaudited financial results for the quarter and Nine months ended 31st December 2022 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 17.01.2023.
- (2) The Limited review report have carried out on the above results for quarter and Nine months ended 31st December 2022. However, the management has exercised 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 wherever considered necessary so as to confirm to the classification of the current period.

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



Rajni Tanwar
Managing Director
DIN: 08281251

Date: 17.01.2023
Place: New Delhi