



May 29, 2024

To,  
**BSE Limited,**  
Phiroze Jeejeebhoy Towers,  
21<sup>st</sup> Floor, Dalal Street, Fort  
Mumbai - 400 001

**BSE Scrip Code: 532007**

Dear Sir/Madam,

**Sub: Submission of Audited Financial Results for the Quarter and Year ended March 31, 2024**

**Reference - Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")**

Pursuant to Regulation 30 and 33 read with Schedule III and other applicable provisions of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we enclose hereto, for your kind information and record:

- 1) The Audited Financial Results of the Company for the quarter and financial year ended March 31, 2024, Statement of Assets and Liabilities and Statement of Cash Flows as at the year ended March 31, 2024 along with Statutory Auditors Report are enclosed herewith as **Annex-A**.
- 2) Further, pursuant to the provisions of Regulation 33(3)(d) of the Listing Regulations, a declaration of Unmodified Opinion by the Managing Director of the Company, in respect of the Audited Financial Results of the Company for the financial year ended March 31, 2024 is also enclosed herewith as **Annex-B**.

The above results have been duly approved by the Board of Directors of the Company at their meeting held today i.e. Wednesday, May 29, 2024. The meeting of the Board of Directors of the Company commenced at 04:00 p.m. and concluded at 04:45 p.m.

This is for your information and records.

Yours faithfully,

For **SHREEVATSAA FINANCE AND LEASING LIMITED**

**Ashish Thakur**  
**Company Secretary & Compliance Officer**

Encl: a/a

## Shreevatsaa Finance and Leasing Limited

Regd. Office: 120/500 (10), Lajpat Nagar, Kanpur-208005  
CIN: L45201UP1986PLC008364, Telephone No: 0512-2530991/96  
Email: investors svfl@rediffmail.com, Website: www.svfl.co.in

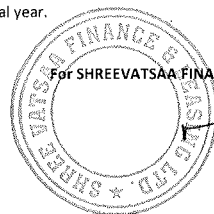
### STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024

(Amount in ₹ Lakhs except EPS)

Sl.	Particulars	Quarter Ended on			Year Ended on	
		31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
<b>1</b>	<b>Income</b>					
	<b>(a) Revenue from operations</b>					
	i) Interest Income	21.71	21.99	20.50	87.42	75.47
	ii) Dividend Income	-	-	-	-	0.05
	iii) Rental Income	-	-	-	-	-
	iv) Fees and commission Income	-	-	-	-	-
	v) Net gain on fair value changes	-	-	-	-	-
	vi) Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-
	vii) Sale of products (including Excise Duty)	-	-	-	-	-
	viii) Sale of services	-	-	-	-	-
	ix) Other revenue from operations	-	-	-	-	5.23
	Total (a)	21.71	21.99	20.50	87.42	80.75
	<b>(b) Other income</b>					
	Total	1.86	0.36	(0.28)	4.35	5.76
	<b>Total Income (a+b)</b>	<b>23.57</b>	<b>22.35</b>	<b>20.22</b>	<b>91.77</b>	<b>86.51</b>
<b>2</b>	<b>Expenses</b>					
	i) Cost of materials consumed	-	-	-	-	-
	ii) Purchases of stock-in-trade	-	-	-	-	-
	iii) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1.13)	(0.39)	1.29	(2.68)	4.43
	iv) Employee benefit expense	7.89	5.85	6.87	26.89	26.26
	v) Finance costs	-	-	-	-	-
	vi) Depreciation, depletion and amortisation expense	0.11	-	0.23	0.21	0.23
	vii) Fees and commission expense	-	-	-	-	-
	viii) Net loss on fair value changes	-	-	-	-	-
	ix) Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-
	x) Impairment on financial instruments	-	-	-	-	-
	xi) Other expenses	0.50	1.51	0.96	9.08	9.30
	<b>Total Expenses</b>	<b>7.37</b>	<b>6.97</b>	<b>9.35</b>	<b>33.50</b>	<b>40.22</b>
<b>3</b>	<b>Total Profit before tax (1-2)</b>	<b>16.20</b>	<b>15.38</b>	<b>10.87</b>	<b>58.27</b>	<b>46.29</b>
<b>4</b>	<b>Tax expense</b>					
	Current tax	-	-	-	14.61	12.68
	Deferred tax	-	-	-	-	-
	<b>Total Tax expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14.61</b>	<b>12.68</b>
<b>5</b>	<b>Total Profit (loss) after Tax (3-4)</b>	<b>16.20</b>	<b>15.38</b>	<b>10.87</b>	<b>43.66</b>	<b>33.61</b>
<b>6</b>	<b>Other comprehensive income net of taxes</b>					
	A) i) Items that wil not be reclassified to profit and Loss	-	-	-	-	-
	(ii) Income that related to items that will not be reclassified to profit and loss	-	-	-	-	-
	B) i) Items that wil not be reclassified to profit and Loss	-	-	-	-	-
	(ii) Income that related to items that will be reclassified to profit and loss	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>16.20</b>	<b>15.38</b>	<b>10.87</b>	<b>43.66</b>	<b>33.61</b>
<b>7</b>	<b>Total Comprehensive Income for the year (5+6)</b>					
<b>8</b>	<b>Paid-up equity share capital (Face value of Rs. 10/- per share)</b>	<b>1,009.50</b>	<b>1,009.50</b>	<b>1,009.50</b>	<b>1,009.50</b>	<b>1,009.50</b>
<b>9</b>	<b>Other Equity</b>	-	-	-	1,225.19	1,181.74
<b>10</b>	<b>Earnings per equity share of Rs. 10 each</b>					
	Basic	0.16	0.15	0.10	0.43	0.33
	Diluted	0.16	0.15	0.10	0.43	0.33

**Notes:**

- The Statement of financial result has been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the recognised accounting practices and policies to the extent applicable.
- The above statement of financial results has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 29th May, 2024.
- The Company operates mainly in the business of loan and investment, accordingly there are no separate reportable segment as per Ind AS-108-Operating Segment.
- Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.
- Investors can view the Financial Results of the Company at the Company's website <https://www.svfl.co.in/> or at the websites of BSE ([www.bseindia.com](http://www.bseindia.com)).
- The statement includes the result for the quarters ended March 31, 2024 and March 31, 2023 being balancing figure of the audited figures in respect of full financial year and the published year to date figures upto the third quarter of the respective financial year.



For and on behalf of Board  
For SHREEVATSAA FINANCE AND LEASING LIMITED

Anil Kumar Sharma  
(Managing Director)  
DIN: 02463893

Place: Kanpur  
Dated: 29.05.2024

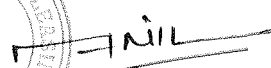
# Shreevatsaa Finance and Leasing Limited

Regd. Office: 120/500, (10), Lajpat Nagar, Kanpur-208005  
 CIN: L45201UP1986PLC008364. Telephone No.: 0512-2530991/96  
 Email: investors.svfl@rediffmail.com, Website: www.svfl.co.in  
**Statement of Assets & Liabilities as at 31st March, 2024**

(Amount in ₹ Lakhs)

S. No.	Particulars	As at March 31, 2024 (Audited)	As at March 31, 2023 (Audited)
	<b>ASSETS</b>		
<b>1</b>	<b>Financial Assets</b>		
(a)	Cash and cash Equivalents	1.98	1.63
(b)	Bank Balance other than (a) above	68.19	110.65
(c)	Derivative financial instrument	-	-
(d)	Receivables	-	-
	i) Trade Receivables	-	-
	ii) Other Receivables	56.74	53.59
(e)	Loans	2,125.83	2,043.15
(f)	Investments	-	-
(g)	Other Financial assets ( to be specified )	-	-
	<b>Total Non-Current Assets</b>	<b>2,252.74</b>	<b>2,209.02</b>
<b>2</b>	<b>Non-Financial Assets</b>		
(a)	Inventories	4.64	1.96
(b)	Current tax assets ( Net )	-	-
(c)	Defered tax Assets (Net )	0.02	-
(d)	Investment Property	-	-
(e)	Biological assets other than bearer plants	-	-
(f)	Property, Plant and Equipment	0.12	0.32
(g)	Capital work-in-progress	-	-
(h)	Intangible assets under development	-	-
(i)	Goodwill	-	-
(j)	Other Intangible assets	-	-
(k)	Other non-financial assets (to be specified )	0.13	-
	<b>Total Current Assets</b>	<b>4.91</b>	<b>2.28</b>
	<b>TOTAL - ASSETS</b>	<b>2,257.65</b>	<b>2,211.30</b>
<b>B</b>	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
<b>1</b>	<b>Financial Liabilities</b>		
(a)	Derivative financial instruments	-	-
(b)	Payables	-	-
	(I) Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(II ) Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(c)	Debt Securities	-	-
(d)	Borrowings (other than Debt Securities )	-	-
(e)	Deposits	-	-
(f)	Subordinate Liabilities	-	-
(g)	Other financial liabilities (to be specified )	2.99	2.79
	<b>Total Financial Liabilities</b>	<b>2.99</b>	<b>2.79</b>
<b>2</b>	<b>Non-Financial Liabilities</b>		
(a)	Current tax Liabilities	-	-
(b)	Provisions	19.97	17.28
(c)	Defered tax liabilities	-	-
(d)	Other non- financial liabilities (to be specified )	-	-
	<b>Total Non-Financial Liabilities</b>	<b>22.96</b>	<b>20.07</b>
<b>3</b>	<b>EQUITY</b>		
(a)	Equity share capital	1,009.50	1,009.50
(b)	Other Equity	1,225.19	1,181.73
		<b>2,234.69</b>	<b>2,191.23</b>
	<b>Total Liabilities and Equity</b>	<b>2,257.65</b>	<b>2,211.30</b>

For and On behalf of Board  
 For SHREEVATSAA FINANCE AND LEASING LIMITED

  
**Anil Kumar Sharma**  
 (Managing Director)  
 DIN: 02463893

Place: Kanpur  
 Dated: 29.05.2024

# Shreevatsaa Finance And Leasing Limited

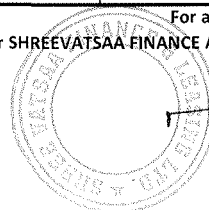
Regd. Office: 120/500, (10), Lajpat Nagar, Kanpur-208005  
CIN: L45201UP1986PLC008364 , Telephone No.: 0512-2530991/96,  
Email: investors.svfl@rediffmail.com, Website: www.svfl.co.in

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

(Amount in ₹ Lakhs)

Particulars	Year ended 31st March 2024	Year ended 31st March 2023
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit / (Loss) before taxation and extraordinary items	58.27	46.27
Adjustments for :		
Interest Income	-	-
Dividend Income	-	-
Depreciation	0.21	0.24
Fixed Assets W/off	-	0.12
Profit on Sale of Investments	-	-
<b>Operating Profit before Working Capital changes</b>	<b>58.48</b>	<b>46.63</b>
<b>Changes in Working Capital</b>		
(Increase)/Decrease in Other Current Assets	-	-
(Increase)/Decrease in Other Financial Assets	-24.02	298.38
(Increase)/Decrease in Other Non Current Assets	-3.15	8.50
(Decrease)/Increase in Trade payable	-	-
(Decrease)/Increase in Other Financial Liabilities	0.21	0.21
(Decrease)/Increase in Current Provisions	-	-
(Increase)/Decrease in Other Non Current Liabilities	-0.13	-
(Increase)/Decrease in Trade Receivables	-	-
(Increase)/Decrease in Inventories	-2.68	4.44
<b>Changes in Working Capital</b>	<b>(29.77)</b>	<b>311.53</b>
<b>Cash generated/(used) in Operating Activities</b>	<b>28.71</b>	<b>358.16</b>
<b>Current Tax Expenses</b>	<b>12.18</b>	<b>15.35</b>
<b>Excess Provision for Income Tax</b>	<b>0.03</b>	<b>-</b>
	<b>12.15</b>	<b>15.35</b>
<b>Net Cash generated / (used) in Operating Activities (A)</b>	<b>16.56</b>	<b>342.81</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment	-	(0.56)
Proceeds From Investments	-	-
Purchase of Investment	-	-
<b>Net Cash generated / (used) from Investing Activities (B)</b>	<b>-</b>	<b>(0.56)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Loan	-	-
Loan to Related Parties	(58.66)	(348.00)
Finance Cost	-	-
<b>Net Cash generated / (used) from Financing Activities (C)</b>	<b>(58.66)</b>	<b>(348.00)</b>
<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>(42.10)</b>	<b>(5.75)</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>112.28</b>	<b>118.03</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>112.28</b>	<b>112.28</b>
<b>Components of Cash and cash equivalents</b>		
Cash in hand	1.98	1.63
Balance with banks :		
In current accounts	12.23	7.70
In Fixed Deposit accounts	55.97	102.95
Accrued Interest on Fixed Deposit accounts	-	-
<b>Total cash and cash equivalents</b>	<b>70.18</b>	<b>112.28</b>

For and on behalf of Board  
For SHREEVATSAA FINANCE AND LEASING LIMITED



Anil Kumar Sharma  
(Managing Director)

DIN: 02463893

Place: Kanpur  
Date: 29.05.2024

**R. Mohla & Co.**  
Chartered Accountants  
14, Ratan Villa,  
7/33, Tilak Nagar,  
Kanpur-208002

**Independent Auditors' Report on 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**

To,  
The Board of Directors

**SHREEVATSAA FINANCE & LEASING LIMITED**

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying Statement of quarterly and annual Standalone Financial Results of **SHREEVATSAA FINANCE & LEASING LIMITED** (the "Company"), for the quarter and year ended March 31, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and Other comprehensive income and other financial information of the Company for the quarter ended March 31, 2024 and the year ended March 31, 2024 and Audited Statement of Assets and Liabilities and the Statement of Audited Cash flows as at and for the year ended on that date.

**Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SA"s) 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 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Standalone financial results.





### **Management's Responsibilities for the Standalone Financial Results**

This Statement has been prepared on the basis of the aforesaid standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and Other comprehensive income and other financial information of the company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules thereunder 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 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 the 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 aforesaid Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the aforesaid Statement of Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, 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 to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the aforesaid 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 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 the aforesaid 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 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.



**R. Mohla & Co.**  
**Chartered Accountants**  
14, Ratan Villa,  
7/33, Tilak Nagar,  
Kanpur-208002

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Sec 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion through a separate report in the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the aforesaid standalone financial results 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 Company 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 Statement 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 aforesaid Standalone Financial Results, including the disclosures, and whether the aforesaid Standalone 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.

#### **Other Matters**

The aforesaid standalone annual financial results include the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year to date figures up to the third quarter of




**R. Mohla & Co.**  
Chartered Accountants  
14, Ratan Villa,  
7/33, Tilak Nagar,  
Kanpur-208002

the current financial year which were subject to a limited review by us, as required under the Listing Regulations.

**For R. Mohla & Co.**

CHARTERED ACCOUNTANTS

ICAI Firm Registration Number: 003716C

*Tanvi Agarwal*  


CA Tanvi Agarwal  
(Partner)

Membership No.: 424006

UDIN: 24424006BKE SVM5566

Date: 29.05.2024

Place: Kanpur





May 29, 2024

To,

**BSE Limited,**

Phiroze Jeejeebhoy Towers,  
21<sup>st</sup> Floor, Dalal Street, Fort  
Mumbai - 400 001

**BSE Scrip Code: 532007**

Dear Sir/Madam,

**Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - in respect of the Audited Financial Results of the Company for the financial year ended March 31, 2024**

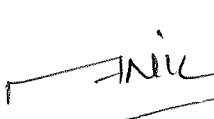

In terms of the second proviso to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditor of the Company M/s R. Mohla & Co., Chartered Accountants (Firm Registration No. 003716C) have issued the Auditor's Report on the Annual Audited Financial Results of the Company for the financial year ended March 31, 2024 with unmodified opinion.

This is for your information and records.

Thanking you,

Yours faithfully,

For **SHREEVATSAA FINANCE AND LEASING LIMITED**

**Anil Kumar Sharma**  
**(Managing Director)**

**DIN: 02463893**