

# EKAM LEASING AND FINANCE CO. LIMITED

REGD OFFICE: No. 11, Rani Jhansi Road, (Motia Khan), M M Road, New Delhi -110055 Tel No. : 011-23528015 Fax No. : 011-23528015  
E-mail : ekam.leasing1@gmail.com, info@ekamleasing.com, Website : www.ekamleasing.com  
CIN No.: L74899DL1993PLC055697

**Date: 14/08/2022**

To,

Listing Department  
Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400001

**Script Code: 530581**

**Subject: Outcome of Board meeting held on 14<sup>th</sup> August, 2022**

Dear Sir/Madam,

Pursuant to Regulation 30, 33 & other applicable provisions of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of our company i.e M/s. **Ekam Leasing and Finance Co. Limited** in their meeting held on today, i.e. Sunday, 14th August, 2022, *inter alia*, considered and approved the following:-

1. Unaudited financial results (standalone and consolidated) along with Limited review report thereon for quarter ended on June 30, 2022.

The results were reviewed by Audit committee and thereafter approved and taken on record by the Board of Directors of the Company in their meeting held on August 14, 2022

2. The Draft Notice, day, date and time for conducting 29th Annual General Meeting through Video Conference ("VC") and other audio visual means ("OAVM") in accordance with relevant circulars issued by the Ministry of Corporate Affairs and Securities and Exchange Board of India for the FY 21-22 were duly considered and fixed.
3. The date regarding the closure of Register of Members and Share Transfer Book for the purpose of AGM & cut-off Date for the purpose of E-voting was duly considered and fixed.
4. The Board Report along with its annexures, Corporate Governance Report and Management Discussion and Analysis Report for the Financial year 31<sup>st</sup> March 2022 were duly considered and fixed.

# **EKAM LEASING AND FINANCE CO. LIMITED**

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- 5 Appointment of M/s National Securities Depository Limited (NSDL) for providing Remote e-voting facilities and conducting 29th Annual General meeting of the Company through Video conferencing ("VC") and other Audio Visual Means ("OAVM").
- 6 Appointment of Mr. Krishna Kumar Singh, Practicing Company Secretary (Proprietor of M/s KKS & Associate) as Scrutinizer for the remote e-voting to be conducted for the 29th ensuing Annual General Meeting.
- 7 Re-appointment of M/s ACG & Co. as Internal Auditor of the Company for the Financial Year 2022-2023 on the recommendation of Audit Committee.
- 8 Re-appointment of M/s KKS & Associates, Company Secretaries as Secretarial Auditor of the Company for the Financial year 2022-23 on the recommendation of Audit committee
- 9 Re-appointment of M/s Doogar & Associates Chartered Accountants as Statutory Auditor of the Company on the recommendation of Audit Committee and subject to approval of the shareholder in the ensuing Annual General Meeting for the period of 5 consecutive years from the conclusion of the 29th AGM of the Company to be held in the Financial year 2022-23 till the conclusion of 34th AGM to be held in 2027.

Further, Details of additional information required pursuant to the SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015 is enclosed herewith.

The Unaudited Financial Results (Standalone & Consolidated) along with Limited Review Report are being uploaded on the Company's website [www.ekamleasing.com](http://www.ekamleasing.com).

The Board Meeting commenced at 4:00 P.M. and concluded at 7:30 P.M.

We request you to kindly take the above information on record.

Thanking you,

For EKAM LEASING AND FINANCE CO.LIMITED



**RAKESH JAIN**  
**MANAGING DIRECTOR**  
**DIN: 00061737**

**Additional information pursuant to the SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015**

**A. RE-APPOINTMENT OF M/s ACG & CO. AS INTERNAL AUDITOR OF THE COMPANY FOR THE F.Y 2022-23**

<b>S.NO</b>	<b>Requirement</b>	<b>Disclosure</b>
<b>1.</b>	<b>Reason for change viz. appointment, resignation, removal, death or otherwise</b>	<p>M/s ACG &amp; Co, Chartered Accountant was appointed as Internal auditor of the Company dated 12.08.2021 for the FY 2021-22. Therefore, the Company required to appoint the Internal auditor for the FY 2022-23.</p> <p>On the recommendation of Audit Committee, the board has re-appointed M/s. ACG &amp; Co. as Internal Auditor of the company for the F.Y 2022-23 w.e.f 14.08.2022</p>
<b>2.</b>	<b>Date of appointment /cessation (as applicable) and term of appointment</b>	14.08.2022
<b>3.</b>	<b>Brief Profile</b>	<p>Mr. Gulshan Bhardwaj, Partner of M/s ACG &amp; Co., Practicing Chartered Accountant is a Fellow Member of Institute of Chartered Accountant of India, have about 8 year of experience and expertise in the field of Finance &amp; Taxation etc</p>
<b>4.</b>	<b>Disclosure of relationship between directors (in case of appointment of director)</b>	NA

**B. RE-APPOINTMENT OF M/S KKS & ASSOCIATES COMPANY SECRETARIES AS SECRETARIAL AUDITOR OF THE COMPANY FOR THE F.Y 2022-23.**

<b>S.NO</b>	<b>Requirement</b>	<b>Disclosure</b>
1.	<b>Reason for change viz. appointment, resignation, removal, death or otherwise</b>	<p>M/s KKS &amp; Associates Company Secretaries was appointed as Secretarial auditor of the Company dated 25.06.2021 for the FY 2021-22. Therefore, the Company required to appoint the Secretarial auditor for the FY 2022-23.</p> <p>On the recommendation of Audit Committee, the board has re-appointed M/s. KKS &amp; Associates. as Secretarial Auditor of the company for the F.Y 2022-23 w.e.f 14.08.2022</p>
2.	<b>Date of appointment /cessation (as applicable) and term of appointment</b>	14.08.2022
3.	<b>Brief Profile</b>	<p>Mr. Krishna Kumar Singh, Proprietor of M/s KKS &amp; Associates, Practicing Company Secretaries is a Fellow Member of Institute of Company Secretaries of India &amp; a Law Graduate, have experience of around 16 years in the matter of Corporate and allied Laws and handling Merger &amp; Acquisition, Take Over, SEBI Compliance, Handling IPOs, Corporate Restructuring, Issue of listed NCDs, ESOPs, Revocation of Suspension, Direct Listing, Preferential . Issues and compliances pertaining to the Companies Act, RBI Guidelines for NBFCs, FEMA, FDI and filing</p>

		of applications/petitions with National Company Law Tribunal(NCLT), Regional Director, Ministry of Corporate Affairs with respect to various matters under the Companies Act, 2013 and other relevant Act.
4.	<b>Disclosure of relationship between directors (in case of appointment of director)</b>	NA

**C. RE-APPOINTMENT OF M/S DOOGAR & ASSOCIATES CHARTERED ACCOUNTANT AS STAUTORY AUDITOR OF THE COMPANY**

<b>S.NO</b>	<b>Requirement</b>	<b>Disclosure</b>
1.	<b>Reason for change viz. appointment, resignation, removal, death or otherwise</b>	<p>The term of the M/s Doogar &amp; Associates as Stautory Auditor of the Company is concluding at the conclusion of the 29th AGM of the Company to be held in the Financial Year 2022-23.</p> <p>On the recommendation of Audit Committee and subject to approval of the shareholder in the ensuing Annual General Meeting, the board has approved the re-appointment of M/s Doogar &amp; Associates . Chartered Accountant as Statutory Auditor of the Company for the period of 5 consecutive years from the conclusion of the 29th AGM of the Company to be held in the Financial year 2022-23 till the conclusion of 34th AGM to be held in 2027.</p>
2.	<b>Date of appointment /cessation (as applicable) and term of appointment</b>	The board of Directors in its meeting held on today i.e 14/08/2022 has recommended the Re-

		appointment of M/s Doogar & Associates, Chartered Accountant as Statutory Auditor of the Company which shall be intimated through notice to the shareholder for its approval in the ensuing 29th AGM.
<b>3.</b>	<b>Brief Profile</b>	M/s Doogar & Associates, Chartered Accountant registered with the Institute of Chartered Accountants of India has an extensive expertise & experience in the field of Accountancy, Auditing, and Taxation. Doogar & Associates, having experience of audit of various Companies including Listed on Stock Exchanges.
<b>4.</b>	<b>Disclosure of relationship between directors (in case of appointment of director)</b>	NA

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CIN No.: L74899DL1993PLC055697

To,

**Date: 14/08/2022**

Listing Department  
Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400001

**Script Code: 530581**

**Sub: Submission of Un-audited Financial Results for the Quarter ended on June 30, 2022.**

Dear Sir/Madam,

In due Compliance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as “the listing Regulations, 2015”), Please find enclosed herewith:-

- a) Unaudited financial results (standalone and consolidated) of the Company for Quarter ended on June 30, 2022
- b) Limited Review Report on the unaudited financial results (Standalone and consolidated) for the Quarter ended on June 30, 2022

These results were reviewed by Audit Committee and thereafter approved and taken on record by the Board of Directors of the Company in their meeting held on Sunday,14th August, 2022.

You are requested to take the same on your record and acknowledge the same.

Thanking You,

Yours Faithfully

**For EKAM LEASING AND FINANCE CO.LIMITED**



**RAKESH JAIN**  
**MANAGING DIRECTOR**  
DIN: 00061737

**Encl: as above**

**Independent Auditor's Review Report on Standalone Unaudited Quarterly 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 Ekam Leasing & Finance Co. Limited**

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Ekam Leasing & Finance Co. Limited ('the Company') for the quarter ended 30 June 2022 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

**4. Basis of Qualified conclusion**

**Attention is drawn to:**

- a) Note No. 4 of the financial results, the company has outstanding loans receivable amounting INR 540.94 lakhs, which in our opinion has become Non-Performing Assets as the company is not able to recover the principal and its interest. The company has made the provision on the same considering the same as "Standards Asset" instead of substandard assets. As per prudential norms issued by Reserve Bank of India, the Company has not made the adequate provision considering the correct classifications of Non-performing assets amounting INR 54.72 lakhs.
- b) Note No. 5 of the financial results, the company has recognized the total interest income amounting INR 15.72 Lakhs, which is related to accounts which are Non-performing Assets (as describe in Note (a) of Qualified Opinion above). As per Income recognition norms issued by Reserve Bank of India, the interest income needs to be recognized on receipt basis from Non-performing assets.

**5. Qualified conclusion:**

Based on our review conducted as above, **except for the effects/possible effects of our observation stated in paragraph 4 above**, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.





# DOOGAR & ASSOCIATES

Chartered Accountants

## Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To

Board of Directors of Ekam Leasing & Finance Co. Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Ekam Leasing & Finance Co. Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') and its associate for the quarter ended June 30, 2022 being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribe under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. The Statement includes the results of the following entities:

Name of the Entity	Relationship
Ekam Leasing & Finance Co. Limited	Holding Company
Jet Air Securities Private Limited	Wholly owned subsidiary Company
Rex Overseas Private Limited	Wholly owned subsidiary Company
S & S Balajee Mercantile Private Limited	Wholly owned subsidiary Company
NKJ Securities Private Limited <sup>(1)</sup>	Associate Company

<sup>(1)</sup>The Company has been struck off from the register of companies from November 19, 2019. The management is in the process of revival of the Company.

### 5. Basis of Qualified conclusion

#### Attention is drawn to :

- a) Note No. 4 of the financial results, the group has outstanding loans receivable amounting INR 540.94 lakhs, which in our opinion has become Non-performing assets as the group is not able to recover the principal and its interest. The group has made the provision on the same considering the same as "Standards Asset" instead of substandard assets. As per prudential norms issued by Reserve Bank of India, group has not made the adequate provision considering the correct classifications of Non-performing assets amounting INR 54.72 lakhs.

- b) Note No. 5 of the financial results, the group has recognized the interest income amounting INR 15.72 Lakhs, which is related to accounts which are Non-performing Assets (as describe in Note (a) above). As per Income recognition norms issued by Reserve Bank of India, the interest income needs to be recognized on receipt basis from Non-performing assets.
6. Based on our review conducted and procedures performed as stated in paragraph 3 above, **except for the effects/possible effects of our observation stated in paragraph 5 above** , nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

**7. Emphasis of matters :**

For Deferred tax assets (net) on unabsorbed depreciation & business losses and of MAT credit entitlement as on 30th June 2022 of amounting INR 8.06 lakhs and INR 22.09 lakhs respectively. On the basis of future prospects of the company, Management is confident that the group will have sufficient profits against these unused tax credit and unused losses. Accordingly these are considered good by the management as stated in Note 6 of the financial results.

Our opinion is not modified in respect of above matter.

**8. Other Matter :**

The Statement also includes the financial results of subsidiaries which have not been reviewed by their auditor, whose financial results reflect total revenue of INR 6.29 Lakhs, total net Profit/(loss) after tax of INR 5.61 Lakhs and other comprehensive income/( loss) of INR Nil for the quarter ended June 30, 2022 as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit/ (loss) of INR Nil and other comprehensive income/ (loss) of INR Nil for the quarter ended June 30, 2022, as considered in the consolidated unaudited financial results, in respect of 1 associate, based on their financial results which have not been reviewed by their auditors. Further in our opinion and according to the information and explanation given to us by the management in respect of two subsidiaries (Jet Air Securities Private Limited; Rex Overseas Private Limited) are required to get registered with Reserve Bank of India as a Non- Banking Finance Company under section 45-IA of the Reserve Bank of India Act, 1934 based on their business activity (50:50 test)

These unaudited interim financial statements/financial results and other unaudited financial information with respect of above entities have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of the subsidiaries and associate, is based solely on such unaudited interim financial statement/financial results and other unaudited financial information.

Our conclusion on the statement is not modified in respect of the above matters.

**For Doogar & Associates**

Chartered Accountants

Reg. No.000561N

**VARDHMAN**  
**DOOGAR**

**Vardhman Doogar**

Partner

Membership No. 517347

UDIN: 22517347AOZWPH1718

Place: New Delhi

Date: August 14, 2022

**EKAM LEASING AND FINANCE CO. LTD.**

CIN- L74899DL1993PLC055697

Regd.Off. : No. 11, Rani Jhansi Road, (Motia Khan), M.M. Road New Delhi DL-110055

Email ID: ekam.leasing1@gmail.com

**Statement of Unaudited Standalone Financial Results for the Quarter Ended June, 2022**

(Rs. in lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Revenue from operations</b>				
	(a) Interest Income	15.72	14.08	13.73	57.31
	(b) Sale of Service	-	-	-	-
	<b>Total Revenue from operations</b>	<b>15.72</b>	<b>14.08</b>	<b>13.73</b>	<b>57.31</b>
<b>2</b>	Other Income	0.08	-	0.14	-
<b>3</b>	<b>Total Income</b>	<b>15.80</b>	<b>14.08</b>	<b>13.87</b>	<b>57.31</b>
<b>4</b>	<b>Expenses</b>				
	(a) Finance costs	8.74	7.89	8.05	32.23
	(b) Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-
	(c) Impairment on financial instruments	-	-	-	-
	(d) Employee benefits expenses	-	-	0.60	1.65
	(e) Depreciation and amortisation expense	0.03	0.16	0.16	0.66
	(f) Other expenses	1.98	2.02	2.24	9.43
	<b>Total Expenses</b>	<b>10.75</b>	<b>10.07</b>	<b>11.05</b>	<b>43.97</b>
<b>5</b>	<b>Profit/(Loss) before tax</b>	<b>5.05</b>	<b>4.01</b>	<b>2.82</b>	<b>13.34</b>
<b>6</b>	<b>Tax Expenses :</b>				
	(a) Current tax	0.79	0.62	0.44	2.08
	(b) MAT Credit Entitlement	(0.79)	(0.62)	(0.44)	(2.08)
	(c) Income tax earlier years	-	-	-	-
	(d) Deferred tax	1.33	1.04	0.91	3.65
	<b>Total Tax Expenses</b>	<b>1.33</b>	<b>1.04</b>	<b>0.91</b>	<b>3.65</b>
<b>7</b>	<b>Profit/(Loss) for the period</b>	<b>3.72</b>	<b>2.97</b>	<b>1.91</b>	<b>9.69</b>
<b>8</b>	<b>Other Comprehensive Income</b>				
	(i) Items that will not be re-classified to profit or loss				
	(a) Changes in fair value gain/(loss) of FVOCI equity instruments	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss account	-	-	-	-
	<b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9</b>	<b>Total Comprehensive Income /(Loss) for the period</b>	<b>3.72</b>	<b>2.97</b>	<b>1.91</b>	<b>9.69</b>
<b>10</b>	Paid up equity shares capital (Face value Rs. 5/-	300.00	300.00	300.00	300.00
<b>11</b>	Other Equity		20.37		20.37
<b>12</b>	Earning/(Loss) per share (Face Value Rs. 5/- each)				
	(a) Basic (amount in Rs.)	0.06	0.05	0.03	0.16
	(b) Diluted (amount in Rs.)	0.06	0.05	0.03	0.16

**EKAM LEASING AND FINANCE CO. LTD.**

CIN- L74899DL1993PLC055697

Regd.Off. : No. 11, Rani Jhansi Road, (Motia Khan), M.M. Road New Delhi DL-110055

Email ID: ekam.leasing1@gmail.com

**Statement of Unaudited Consolidated Financial Results for the Quarter Ended June, 2022**

(Rs. in lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Revenue from operations</b>				
	(a) Interest Income	15.72	14.08	13.73	57.31
	(b) Sale of Service	-	-	-	-
	<b>Total Revenue from operations</b>	<b>15.72</b>	<b>14.08</b>	<b>13.73</b>	<b>57.31</b>
<b>2</b>	Other Income	1.34	1.15	2.39	5.72
<b>3</b>	<b>Total Income</b>	<b>17.06</b>	<b>15.23</b>	<b>16.12</b>	<b>63.03</b>
<b>4</b>	<b>Expenses</b>				
	(a) Finance costs	3.71	3.33	3.37	13.53
	(b) Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-
	(c) Impairment on financial instruments	-	-	-	-
	(d) Employee benefits expenses	0.60	0.60	1.20	4.05
	(e) Depreciation and amortisation expense	0.03	0.16	0.16	0.66
	(f) Other expenses	2.05	2.51	2.32	10.15
	<b>Total Expenses</b>	<b>6.39</b>	<b>6.60</b>	<b>7.05</b>	<b>28.39</b>
<b>5</b>	<b>Profit/(Loss) before tax</b>	<b>10.67</b>	<b>8.63</b>	<b>9.07</b>	<b>34.64</b>
<b>6</b>	<b>Profit / (Loss) from Associates</b>				
	Share of Profit/(Loss) from Associates	-	-	-	-
	Profit / (loss) on disposal of Associates	-	-	-	-
	<b>Net Profit / (Loss) from Associates</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7</b>	<b>Profit/ (Loss) after tax and share in profit of associates</b>	<b>10.67</b>	<b>8.63</b>	<b>9.07</b>	<b>34.64</b>
	Profit / (loss) on disposal of Subsidiary	-	-	-	-
<b>8</b>	<b>Profit/ (Loss) after tax and share in profit of associates and subsidiaries</b>	<b>10.67</b>	<b>8.63</b>	<b>9.07</b>	<b>34.64</b>
<b>9</b>	<b>Tax Expenses :</b>				
	(a) Current tax	0.79	6.42	0.44	7.88
	(b) MAT Credit Entitlement	(0.79)	(0.62)	(0.44)	(2.08)
	(c) Income tax earlier years	-	(0.22)	-	(0.22)
	(d) Deferred tax	1.33	1.04	0.91	3.65
	<b>Total Tax Expenses</b>	<b>1.33</b>	<b>6.62</b>	<b>0.91</b>	<b>9.23</b>
<b>10</b>	<b>Profit/(Loss) for the period</b>	<b>9.34</b>	<b>2.01</b>	<b>8.16</b>	<b>25.41</b>
<b>11</b>	<b>Other Comprehensive Income</b>				
	(i) Items that will not be re-classified to profit or loss				
	(a) Changes in fair value gain/(loss) of FVOCI equity instruments	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss account	-	-	-	-
	<b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>12</b>	<b>Total Comprehensive Income /(Loss) for the period</b>	<b>9.34</b>	<b>2.01</b>	<b>8.16</b>	<b>25.41</b>
<b>13</b>	<b>Net Profit attributable to :-</b>				
	Owner of parent	9.34	2.01	8.16	25.41
	Non-controlling interest	-	-	-	-
<b>14</b>	<b>Other Comprehensive Income attributable to :-</b>				
	Owner of parent	-	-	-	-
	Non-controlling interest	-	-	-	-
<b>15</b>	<b>Total Comprehensive Income attributable to :-</b>				
	Owner of parent	9.34	2.01	8.16	25.41
	Non-controlling interest	-	-	-	-
<b>16</b>	Paid up equity shares capital (Face value Rs. 5/-)	300.00	300.00	300.00	300.00
<b>17</b>	Other Equity		544.29		544.29
<b>18</b>	Earning/(Loss) per share (Face Value Rs. 5/- each)				
	(a) Basic (amount in Rs.)	0.16	0.03	0.14	0.42
	(b) Diluted (amount in Rs.)	0.16	0.03	0.14	0.42

**EKAM LEASING AND FINANCE CO. LTD.**  
**CIN- L74899DL1993PLC055697**  
**Regd.Off. : No. 11, Rani Jhansi Road, (Motia Khan), M.M. Road New Delhi DL-110055**  
**Email ID: ekam.leasing1@gmail.com**

**Segment wise Revenue, Results, Assets and Liabilities for unaudited consolidated financial results for the Quarter June, 2022**

(Rs. in lakhs)

S.N.	Particulars	Quarter Ended			Year Ended
		30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited
<b>1</b>	<b>Segment revenue</b>				
	Investment & Finance	15.72	14.08	13.73	57.31
	Others	-	-	-	-
	<b>Total segment revenue</b>	<b>15.72</b>	<b>14.08</b>	<b>13.73</b>	<b>57.31</b>
	Less: Inter-segment revenue	-	-	-	-
	<b>Revenue from operation as per the Statement Profit and Loss</b>	<b>15.72</b>	<b>14.08</b>	<b>13.73</b>	<b>57.31</b>
<b>2</b>	<b>Segment results (Profit/ (loss) before tax</b>				
	Investment & Finance	10.09	8.58	7.49	32.05
	Others	0.58	0.04	1.58	2.59
	<b>Profit before tax</b>	<b>10.67</b>	<b>8.62</b>	<b>9.07</b>	<b>34.64</b>
	Tax Expense	1.33	(6.62)	0.91	(9.23)
	Share of Profit/(Loss) from Associates	-	-	-	-
	Profit / (loss) on disposal of Subsidiary	-	-	-	-
	Profit / (loss) on disposal of Associates	-	-	-	-
	<b>Profit After Tax</b>	<b>12.00</b>	<b>2.00</b>	<b>9.98</b>	<b>25.41</b>
<b>3</b>	<b>Segment assets</b>				
	Investment & Finance	645.85	631.72	607.52	631.72
	Others	363.04	361.35	358.64	361.35
	<b>Total assets</b>	<b>1,008.89</b>	<b>993.07</b>	<b>966.16</b>	<b>993.07</b>
<b>4</b>	<b>Segment liabilities</b>				
	Investment & Finance	144.94	139.06	132.48	139.06
	Others	10.33	9.72	6.64	9.72
	<b>Total liabilities</b>	<b>155.27</b>	<b>148.78</b>	<b>139.12</b>	<b>148.78</b>

- (i) The Group has reported segment information as per Indian Accounting Standard 108 "Operating Segments" (Ind AS 108) read with SEBI Circular dated 5th July 2016. The identification of operating segments is consistent with performance assessment and resource allocation by the management.

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**Notes to Statement of Unaudited Standalone and Consolidated Financial Results for the Quarter Ended June, 2022**

1. The financial results have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at its Meeting held on August 14, 2022. In compliance with regulation 33 of Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) regulations, 2015, a limited review of financials results for the quarter ended June 30, 2022 has been carried out by the Statutory auditors.
2. During the quarter no investor's complaint was received and disposed off and pending either at the beginning or at the end of the quarter.
3. As per Ind AS 108 "Operating Segment", Segment has been disclosed only in consolidated financial results.
4. Loans amounting INR 540.94 Lakhs which include the principal loan amount and interest due on it. The company / group is not able to recover the interest along with principal amounts. On the basis of ongoing discussions, Management is of the view that these loans are recoverable and not required any provision on the same. The auditor has drawn attention to this fact in Limited Review Report.
5. The company / group has recognised the interest income amounting INR 15.72 Lakhs on certain loans as stated in Note 4 above. On the basis of ongoing discussions, Management is of the view that these interest are recoverable and not required to derecognise it. The auditor has drawn attention to this fact in Limited Review Report.
6. The company / group has deferred tax assets (net) on unabsorbed depreciation & business losses and of MAT credit entitlement as on year end date of amounting to INR 8.06 lakhs and INR 22.09 lakhs respectively. On the basis of future prospects of the company / group , Management is confident that the company/group will have sufficient profits against these unused tax credit and unused losses. The auditor has drawn attention to the fact in Limited Review Report.
7. The unaudited financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 ('The Act') read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015.
8. Previous periods figures have been re-grouped/reclassified to current period's classification.

**For and on behalf of the Board of Directors  
Ekam Leasing And Finance Co. Limited**



**Rakesh Jain**  
**Managing Director**  
DIN - 00061737

**Place :** New Delhi

**Date :** August 14, 2022