

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

CIN- L74899DL1993PLC055697

Regd. Off. : No. 11, Rani Jhansi Road, (Motla 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, 2023**  
(Rs. in lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Revenue from operations</b>			15.72	63.09
	(a) Interest Income	16.83	14.93	-	-
	(b) Sale of Service	-	-	15.72	63.09
	<b>Total Revenue from operations</b>	<b>16.83</b>	<b>14.93</b>	<b>15.72</b>	<b>63.09</b>
<b>2</b>	<b>Other Income</b>	-	-	0.08	0.08
<b>3</b>	<b>Total Income</b>	<b>16.83</b>	<b>14.93</b>	<b>15.80</b>	<b>63.17</b>
<b>4</b>	<b>Expenses</b>			8.74	34.92
	(a) Finance costs	9.45	8.37	-	1.50
	(b) Employee benefits expenses	0.60	0.90	0.03	0.03
	(c) Depreciation and amortisation expense	-	-	1.98	67.76
	(d) Other expenses	5.92	7.03	10.75	104.21
	<b>Total Expenses</b>	<b>15.97</b>	<b>16.30</b>	<b>5.05</b>	<b>(41.04)</b>
<b>5</b>	<b>Profit/(Loss) before tax</b>	<b>0.86</b>	<b>(1.37)</b>	<b>0.79</b>	<b>2.22</b>
<b>6</b>	<b>Tax Expenses :</b>				
	(a) Current tax	0.29	0.02	(0.79)	(2.22)
	(b) MAT Credit Entitlement	(0.29)	(0.02)	-	-
	(c) Income tax earlier years	-	-	1.33	(10.66)
	(d) Deferred tax	0.22	(0.37)	1.33	(10.66)
	<b>Total Tax Expenses</b>	<b>0.22</b>	<b>(0.37)</b>	<b>3.72</b>	<b>(30.38)</b>
<b>7</b>	<b>Profit/(Loss) for the period</b>	<b>0.64</b>	<b>(1.00)</b>	<b>3.72</b>	<b>(30.38)</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>0.64</b>	<b>(1.00)</b>	<b>3.72</b>	<b>(30.38)</b>
<b>10</b>	<b>Paid up equity shares capital (Face value Rs. 5/-)</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>
<b>11</b>	<b>Other Equity</b>				(10.01)
<b>12</b>	<b>Earning/(Loss) per share (Face Value Rs. 5/- each)</b>				
	(a) Basic (amount in Rs.)	0.01	(0.02)	0.06	(0.51)
	(b) Diluted (amount in Rs.)	0.01	(0.02)	0.06	(0.51)



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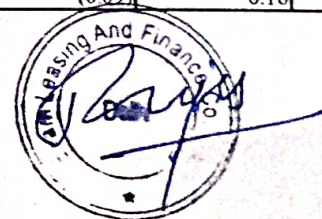
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**Statement of Unaudited Consolidated Financial Results for the Quarter Ended June, 2023**

(Rs. in lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	16.83	14.93	15.72	63.09
	(a) Interest Income	-	-	-	-
	(b) Sale of Service	-	-	-	-
	<b>Total Revenue from operations</b>	<b>16.83</b>	<b>14.93</b>	<b>15.72</b>	<b>63.09</b>
		1.35	1.25	1.34	5.13
2	Other Income				
3	<b>Total Income</b>	<b>18.18</b>	<b>16.18</b>	<b>17.06</b>	<b>68.22</b>
4	Expenses				
	(a) Finance costs	4.10	3.63	3.71	14.99
	(b) Employee benefits expenses	1.20	1.50	0.60	3.90
	(c) Depreciation and amortisation expense	-	-	0.03	0.03
	(d) Other expenses	5.99	12.00	2.05	73.04
	<b>Total Expenses</b>	<b>11.29</b>	<b>17.13</b>	<b>6.39</b>	<b>91.96</b>
5	<b>Profit/(Loss) before tax</b>	<b>6.89</b>	<b>(0.95)</b>	<b>10.67</b>	<b>(23.74)</b>
6	Profit / (Loss) from Associates				
	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>
7	Profit/ (Loss) after tax and share in profit of associates	6.89	(0.95)	10.67	(23.74)
	Profit (loss) on disposal of Subsidiary	-	-	-	-
8	<b>Profit/ (Loss) after tax and share in profit of associates and subsidiaries</b>	<b>6.89</b>	<b>(0.95)</b>	<b>10.67</b>	<b>(23.74)</b>
9	Tax Expenses :				
	(a) Current tax	0.29	5.04	0.79	7.24
	(b) MAT Credit Entitlement	(0.29)	(0.02)	(0.79)	(2.22)
	(c) Income tax earlier years	-	(0.45)	-	-
	(d) Deferred tax	0.22	(0.37)	1.33	(10.66)
	<b>Total Tax Expenses</b>	<b>0.22</b>	<b>4.20</b>	<b>1.33</b>	<b>(5.64)</b>
10	<b>Profit/(Loss) for the period</b>	<b>6.67</b>	<b>(5.15)</b>	<b>9.34</b>	<b>(18.10)</b>
11	Other Comprehensive Income				
	(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>
12	<b>Total Comprehensive Income /(Loss) for the period</b>	<b>6.67</b>	<b>(5.15)</b>	<b>9.34</b>	<b>(18.10)</b>
13	Net Profit attributable to :-				
	Owner of parent	6.67	(5.15)	9.34	(18.10)
	Non-controlling interest	-	-	-	-
14	Other Comprehensive Income attributable to :-				
	Owner of parent	-	-	-	-
	Non-controlling interest	-	-	-	-
15	<b>Total Comprehensive Income attributable to :-</b>	<b>6.67</b>	<b>(5.15)</b>	<b>9.34</b>	<b>(18.10)</b>
	Owner of parent	-	-	-	-
	Non-controlling interest	-	-	-	-
16	Paid up equity shares capital (Face value Rs. 5/-)	300.00	300.00	300.00	300.00
17	Other Equity				526.18
18	Earning (Loss) per share (Face Value Rs. 5/- each)				
	(a) Basic (amount in Rs.)	0.11	(0.09)	0.16	(0.30)
	(b) Diluted (amount in Rs.)	0.11	(0.09)	0.16	(0.30)



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**Segment wise Revenue, Results , Assets and Liabilities for unaudited consolidated financial results for the Quarter June, 2023**

S.N.	Particulars	Quarter Ended			Year Ended
		30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited
1	Segment revenue	16.83	14.93	15.72	63.09
	Investment & Finance	-	-	-	-
	Others	16.83	14.93	15.72	63.09
	Total segment revenue	-	-	-	-
	Less: Inter-segment revenue	16.83	14.93	15.72	63.09
<b>Revenue from operation as per the Statement Profit and Loss</b>					
2	Segment results (Profit/ (loss) before tax	6.21	3.47	10.09	(21.00)
	Investment & Finance	0.67	(4.43)	0.58	(2.74)
	Others	6.88	(0.96)	10.67	(23.74)
	Profit before tax	0.22	(4.20)	1.33	5.64
	Tax Expense	-	-	-	-
	Share of Profit/(Loss) from Associates	-	-	-	-
	Profit / (loss) on disposal of Subsidiary	-	-	-	-
	Profit / (loss) on disposal of Associates	-	-	-	-
	Profit After Tax	7.10	(5.16)	12.00	(18.10)
	<b>Segment assets</b>				
3	Investment & Finance	696.52	685.37	645.85	685.37
	Others	366.77	365.55	363.04	365.55
	Total assets	1,063.29	1,050.92	1,008.89	1,050.92
<b>Segment liabilities</b>					
4	Investment & Finance	215.91	210.21	144.94	210.21
	Others	14.54	14.53	10.33	14.53
	Total liabilities	230.45	224.74	155.27	224.74

(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, 2023**

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 11, 2023. 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, 2023 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 576.78 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. Accordingly these loans have been rescheduled during the financial year 2022-23 and management is of the view that these loans including interest, are recoverable and categorised under the category of "Sub-standard Assets" and accordingly provision is recognised on the same. However, the loans are under "Sub-standard" category prior to rescheduling. Auditor has drawn attention to the fact in their report.
5. The company / group has recognised the interest income amounting INR 16.83 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 period end date of amounting to INR 19.83 lakhs and INR 23.82 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 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

  
Rajesh Jain  
Managing Director  
DIN - 00061737

Place : New Delhi  
Date : August 11, 2023