

EKAM LEASING AND FINANCE CO. LTD.

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 : info@ekamleasing.com, ekam.leasing1@gmail.com Website : www.ekamleasing.com
CIN No.: L74899DL1993PLC055697

Date: 06th December, 2019

THROUGH LISTING BSE PORTAL

The Bombay Stock Exchange Limited

1st Floor, New Trading Ring,
Rotunda Building, PJ Towers,
Dalal Street, Fort,
Mumbai – 400 001

Ref: Scrip Code: 530581

Sub: Submission of Unaudited (Standalone and Consolidated) Financial Results (Provisional) and Limited Review Report for the Quarter and Half Year ended 30th September, 2019

Dear Sir/Madam,

This is in reference to our earlier letter dated 04th November, 2019 and in due compliance with Circular no. CIR/CFD/CMD/15/2015 Dated 30th November 2015 & CIR/CFD/FAC/62/2016 Dated 5th July, 2016 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "the listing Regulations, 2015"), please find enclosed herewith :

- a. The Unaudited (Standalone & Consolidated) Financial Results (Provisional) for the Quarter and Half year ended on 30th September, 2019 as recommended by the Audit Committee pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- b. Limited Review Report (Standalone & Consolidated) for the Quarter and Half year ended on 30th September, 2019.
- c. Statement of Assets and Liabilities (Standalone & Consolidated) for the Half year ended on 30th September, 2019
- d. Cash Flow Statement (Standalone & Consolidated) for the Half Year ended on 30th September, 2019

These Results were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors of the Company in their meeting held on Friday, 06th December, 2019.

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

Thanking You,
Yours Faithfully,

For EKAM LEASING AND FINANCE CO. LIMITED


KOMAL
COMPANY SECRETARY & COMPLIANCE OFFICER

Enc: a/a

DOOGAR & ASSOCIATES

Chartered Accountants

Independent Auditor's Report on Unaudited Standalone Quarterly Financial Results of Ekam Leasing and Finance Co. Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended


To,
The Board of Directors
Ekam Leasing and Finance Co. Limited


1. We have reviewed the accompanying statement of standalone unaudited financial results of Ekam Leasing and Finance Co. Limited (the "company") for the quarter ended September 30, 2019 and year to date from April 01, 2019 to September 30, 2019 (the "Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

Attention is drawn to the fact that the statement of cash flows for the corresponding period from April 01, 2018 to September 30, 2018, as reported in these unaudited financial results have been approved by the Board of Directors of the Company, but have not been subjected to review.

2. This 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, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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 Engagement (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. The comparative Ind AS financial information of the Company for the corresponding quarter and half year ended September 30, 2018, included in these standalone Ind AS financial results, are based on the previously issued standalone financial results, prepared by the management in accordance with the Accounting Standard as per Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, adjusted for the differences in the accounting principles adopted by the Company on transition to the Ind AS, which has been approved by the Company's Board of Directors but the same has not been subjected to a limited review.
5. Based on our review conducted as 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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Doogar & Associates
Chartered Accountants
ICAI Firm registration number: 000561N


Vardhman Doogar
Partner
Membership No. 517347



UDIN:- 19517347AAAAGO7525

Place: New Delhi
Date: December 06, 2019

EKAM LEASING AND FINANCE CO. LTD.

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Email ID: ekam.leasing1@gmail.com

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2019

(Rs. in lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Half Year Ended	
		30-Sep-19	30-Jun-19	30-Sep-18	30-Sep-19	30-Sep-18
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Revenue from operations					
	(a) Interest Income	9.78	9.72	19.86	19.50	43.92
	(b) Sale of Service	-	-	-	-	-
	Total Revenue from operations	9.78	9.72	19.86	19.50	43.92
2	Other Income	3.50	59.26	-	62.76	0.54
3	Total Income	13.28	68.98	19.86	82.26	44.46
4	Expenses					
	(a) Finance costs	7.14	7.40	4.75	14.54	18.71
	(b) Impairment on financial instruments	-	164.67	25.35	164.67	25.35
	(c) Employee benefits expenses	1.50	1.48	1.40	2.98	2.55
	(d) Depreciation and amortisation expense	0.35	0.35	0.84	0.70	0.84
	(e) Other expenses	2.76	6.38	3.65	9.14	7.78
	Total Expenses	11.75	180.28	35.99	192.03	55.23
5	Profit/(Loss) before tax	1.53	(111.30)	(16.13)	(109.77)	(10.77)
6	Tax Expenses :					
	(a) Current tax	0.27	10.87	4.24	11.14	4.24
	(b) Income tax earlier years	-	-	1.58	-	-
	(c) Deferred tax	(0.03)	(0.04)	(6.93)	(0.07)	(6.72)
	Total Tax Expenses	0.24	10.83	(4.27)	11.07	(2.48)
7	Profit/(Loss) for the period	1.29	(122.13)	(11.86)	(120.84)	(8.29)
8	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	-	-	-	-	-
	Other Comprehensive Income	-	-	-	-	-
9	Total Comprehensive Income /(Loss) for the period	1.29	(122.13)	(11.86)	(120.84)	(8.29)
10	Paid up equity shares capital (Face value Rs. 5/-)	300.00	300.00	300.00	300.00	300.00
11	Earning/(Loss) per share (Face Value Rs. 5/- each)					
	(a) Basic (amount in Rs.)	0.02	(2.04)	(0.20)	(2.01)	(0.14)
	(b) Diluted (amount in Rs.)	0.02	(2.04)	(0.20)	(2.01)	(0.14)

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 : December 06, 2019

Standalone Statement of Assets and Liabilities

(Rs. in lakhs)

Particulars	As at 30-Sep-19 Unaudited
I ASSETS	
1) Financial Assets	
(a) Cash and cash equivalents	34.77
(b) Receivables	
(i) Trade receivables	-
(c) Loans	379.76
(d) Investments	35.10
(d) Other financial assets	6.80
Total financial assets	456.43
2) Non-financial assets	
(a) Current tax assets (net)	2.14
(b) Deferred tax assets (net)	18.24
(c) Property, plant and equipment	3.84
(d) Other non financial assets	47.00
Total non-financial assets	71.22
Total Assets	527.65
II. LIABILITIES AND EQUITY	
1) Financial Liabilities	
(a) Payables	
(I) Trade payables	
(i) Dues of micro enterprises and small enterprises	-
(ii) Dues of Other than micro enterprises and small enterprises	-
(II) Other payables	
(i) Dues of micro enterprises and small enterprises	-
(ii) Dues of Other than micro enterprises and small enterprises	-
(b) Debt Securities	
(c) Borrowings (other than Debt Securities)	298.13
(d) Other financial liabilities	3.83
Total financial liabilities	301.96
2) Non-Financial Liabilities	
(a) Current tax liability (net)	-
(b) Provisions	1.35
(c) Other non-financial liabilities	1.32
Total non-financial liabilities	2.67
3) Equity	
(a) Equity share capital	300.00
(b) Other equity	(76.98)
Total Equity	223.02
Total Liabilities and Equity	527.65



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Unaudited Standalone Statement of cash flows for the half year ended September 30, 2019

(Rs. in lakhs)

Particulars	Half year ended 30-Sep-19	Half year ended 30-Sep-18
A. Cash flow from operating activities		
Net profit/(loss) before tax	(109.77)	(10.77)
Adjustments for:-		
Depreciation and amortisation	0.70	0.84
Profit from sale of Investment	(62.76)	-
Operating profit before working capital changes	(171.83)	(9.94)
Adjustments for:-		
Trade Receivables	-	-
Trade payables	-	-
Other financial assets	(6.62)	-
Provisions	0.00	1.64
(Increase)/Decrease in Loans	112.30	0.75
Increase /(Decrease) in borrowings	28.78	21.30
Other non-financial assets	-	1.00
Other financial liabilities	0.50	(0.30)
Other liabilities	(1.43)	(3.50)
Cash generated from operations	(38.31)	10.94
Income tax (paid)/refund	(1.62)	1.66
Net cash inflow/(outflow) from operating activities	(39.93)	12.61
B. Cash flow from investing activities		
Acquisition of fixed assets	-	(5.55)
Sale of Investments	70.70	-
Net cash inflow / (outflow) from investing activities	70.70	(5.55)
C. Cash inflow/(outflow) from financing activities		
Net cash inflow / (outflow) used in financing activities	-	-
Net changes in cash and cash equivalents	30.77	7.06
Opening Cash and cash equivalents	3.99	11.97
Closing Cash and cash equivalents	34.77	19.03

Note:

(i) The above Statement of Cash Flows has been prepared under 'Indirect Method' as set out in Indian Accounting Standard (Ind AS) 7 'Statement of Cash Flows'.

(ii) The above Statement of Cash Flows for the corresponding half year ended September 30, 2018 have been approved by the Company's Board of Directors, but have not been subjected to limited review.



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Notes to Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2019

1. The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on December 6, 2019. Further in accordance with the requirement under SEBI (Listing and Obligation Disclosure Requirement) Regulations, 2015, the Statutory Auditors have carried out limited review for the quarter and half year ended September 30, 2019.
2. The standalone financial results do not include the figures for the previous year ended March 31, 2019 as per exemption granted under SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
3. As per Ind AS 108 'Operating Segment', segment has been disclosed in consolidated financial results. Hence, no separate disclosure has been given in standalone financial results of the company.
4. 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.
5. The Company has adopted Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act 2013('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 from April 01, 2019 and the effective date of such transition is April 01, 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the Reserve Bank of India ('RBI') (Collectively referred to as 'the Previous GAAP'). Accordingly, the impact of transition has been recorded in the opening reserves as at April 01, 2018. The corresponding figures presented in these results have been prepared on the basis of the previously published unaudited/audited results under previous GAAP for the relevant periods, duly re-stated to Ind AS.
6. Previous periods figures have been re-grouped/reclassified to current period's classification.
7. As required by paragraph 32 of Ind AS 101, net profit reconciliation between the figures reported under Previous GAAP and Ind AS is as under:

Particulars	Quarter Ended	Half Year Ended
	30-Sep-18	30-Sep-18
	Unaudited	Unaudited
Net Profit After Tax as reported under Previous GAAP	(11.86)	(8.29)
Adjustments increasing/(decreasing) Net Profit After Tax as reported under Previous GAAP:		
Net Profit After Tax as per Ind AS	(11.86)	(8.29)
Other comprehensive income, net of tax		-
Total comprehensive income	(11.86)	(8.29)

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 : December 06, 2019

DOOGAR & ASSOCIATES

Chartered Accountants

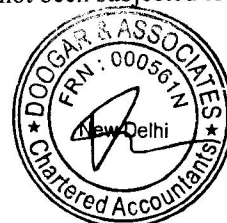
Independent Auditor's Report on Unaudited Consolidated Quarterly Financial Results of Ekam Leasing and Finance Co. Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended

To
Board of Directors
Ekam Leasing and Finance Co. Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") of Ekam Leasing and Finance Co. Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), and its associates (refer Annexure 1 for the list of subsidiaries and associates included in the statement) for the quarter ended September 30, 2019 and the consolidated year to date results for the period April 01, 2019 to September 30, 2019, being submitted by the Company pursuant to the requirement 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

Attention is drawn to the fact that the cash flow figures for the corresponding six months period ended September 30, 2018 have been approved by the Company's Board of Directors, but have not been subjected to audit or review.

2. This statement which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, have 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'), SEBI CIR/CFD/FAC/62/2016 dated July 05, 2016, (hereinafter referred to as 'the SEBI Circular'), 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 in accordance with the Standard on Review Engagement (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 require that we plan and perform the review to obtain reasonable assurance about whether the financial results are free from material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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 procedure performed as stated above and upon consideration of the review reports of other auditors referred to in paragraph below, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the applicable Accounting Standards i.e. Indian Accounting Standards 'IND AS' prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The comparative Ind AS financial information of the Company for the corresponding quarter and half year ended September 30, 2018, included in these consolidated Ind AS financial results, prepared by the management in accordance with the recognition and measurement principles of Accounting Standard 25 "Interim Financial Reporting", as specified under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, adjusted for the differences in the accounting principles adopted by the Company on transition to the Ind AS, which has been approved by the Parent's Board of Directors but the same has not been subjected to a limited review.



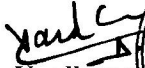

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6. We did not review the interim financial results of subsidiaries included in the Statement whose financial information reflects total assets of Rs. 540.15 Lakhs as at September 30, 2019 and total revenues of Rs. 5.36 Lakhs and Rs. 10.64 lakhs, total net profit after tax of Rs 3.49 Lakhs and Rs. 6.52 Lakhs, total comprehensive income of Nil and Nil, for the quarter and six-month period ended on September 30, 2019, respectively, and cash outflows (net) of Rs. 1.75 lakhs for the period ended September 30, 2019, as considered in the Statement. The Statement also includes the Group's share of net profit/(loss) after tax of Rs. 0.12 Lakhs and Rs. 0.37 lakhs, for the quarter and six-month period ended on September 30, 2019, respectively, as considered in the Statement, in respect of one associate, whose interim financial results have not been reviewed by us. These interim financial results have not been reviewed by other auditors and have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate is based solely on the management certified accounts. In our opinion and according to the information and explanation given to us by the management, the same is not material to the Group. Our review report is not modified in respect of these matters.

For Doogar & Associates

Chartered Accountants

ICAI Firm registration number: 000561N


Vardhman Doogar
Partner
Membership No. 

UDIN:- 19517347AAAAGN7714

Place: New Delhi

Date: December 06, 2019

Annexure 1 - List of entities included in the Statement

List of subsidiaries

Name of the Entity
Jet Air Securities Pvt. Ltd
Pramuk Energy Private Limited *
Rex Overseas Private Limited
S & S Balajee Mercantile Private Limited

*Ceased to be subsidiary from September 30, 2019.

List of associates

Name of the Entity
Srimati Trading Co. Private limited *
NKJ Securities Private Ltd

*Ceased to be associate from June 30, 2019.



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Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2019

(Rs. in lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Half Year Ended	
		30-Sep-19	30-Jun-19	30-Sep-18	30-Sep-19	30-Sep-18
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Revenue from operations					
	(a) Interest Income	9.78	9.72	19.86	19.50	43.92
	(b) Sale of Service	-	-	-	-	-
	Total Revenue from operations	9.78	9.72	19.86	19.50	43.92
2	Other Income	1.57	1.73	3.07	3.30	7.71
3	Total Income	11.35	11.45	22.93	22.80	51.63
4	Expenses					
	(a) Finance costs	3.35	3.84	2.25	7.19	13.76
	(b) Impairment on financial instruments	-	164.67	25.35	164.67	25.35
	(c) Employee benefits expenses	2.10	2.08	2.00	4.18	3.75
	(d) Depreciation and amortisation expense	0.35	0.35	0.84	0.70	0.84
	(e) Other expenses	2.83	6.86	3.77	9.69	8.02
	Total Expenses	8.63	177.80	34.21	186.43	51.72
5	Profit/(Loss) before tax	2.72	(166.35)	(11.28)	(163.63)	(0.09)
6	Profit / (Loss) from Associates					
	Share of Profit/(Loss) from Associates	0.12	0.25	(0.36)	0.37	(0.71)
	Profit / (loss) on disposal of Associates	-	61.07	-	61.07	-
	Net Profit / (Loss) from Associates	0.12	61.32	(0.36)	61.44	(0.71)
7	Profit/ (Loss) after tax and share in profit of associates	2.84	(105.03)	(11.64)	(102.19)	(0.80)
	Profit / (loss) on disposal of Subsidiary	0.43	-	-	0.43	-
8	Profit/ (Loss) after tax and share in profit of associates and subsidiaries	3.27	(105.03)	(11.64)	(101.76)	(0.80)
9	Tax Expenses :					
	(a) Current tax	1.46	12.05	4.24	13.51	4.24
	(b) Income tax earlier years	-	-	5.21	-	3.77
	(c) Deferred tax	(0.03)	(0.04)	(6.93)	(0.07)	(6.72)
	Total Tax Expenses	1.43	12.01	(7.90)	13.44	(6.25)
10	Profit/(Loss) for the period	1.84	(117.04)	(3.74)	(115.20)	5.45
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	-	-	-	-	-
	Other Comprehensive Income	-	-	-	-	-
12	Total Comprehensive Income /(Loss) for the period	1.84	(117.04)	(3.74)	(115.20)	5.45
13	Net Profit attributable to :-					
	Owner of parent	1.84	(117.04)	(3.74)	(115.20)	5.45
	Non-controlling interest	-	-	-	-	-
14	Other Comprehensive Income attributable to :-					
	Owner of parent	-	-	-	-	-
	Non-controlling interest	-	-	-	-	-
15	Total Comprehensive Income attributable to :-					
	Owner of parent	1.84	(117.04)	(3.74)	(115.20)	5.45
	Non-controlling interest	-	-	-	-	-
16	Paid up equity shares capital (Face value Rs. 5/-)	300.00	300.00	300.00	300.00	300.00
17	Earning/(Loss) per share (Face Value Rs. 5/- each)					
	(a) Basic (amount in Rs.)	0.03	(1.95)	(0.06)	(1.92)	0.09
	(b) Diluted (amount in Rs.)	0.03	(1.95)	(0.06)	(1.92)	0.09

Consolidated Statement of Assets and Liabilities

(Rs. in lakhs)

Particulars	As at 30-Sep-19 Unaudited
I ASSETS	
1) Financial Assets	
(a) Cash and cash equivalents	37.98
(b) Receivables	
(i) Trade receivables	-
(c) Loans	455.27
(d) Investments	5.69
(d) Other financial assets	7.94
Total financial assets	506.88
2) Non-financial assets	
(a) Current tax assets (net)	-
(b) Deferred tax assets (net)	18.24
(c) Property, plant and equipment	3.84
(d) Other non financial assets	342.00
Total non-financial assets	364.08
Total Assets	870.96
II. LIABILITIES AND EQUITY	
1) Financial Liabilities	
(a) Payables	
(I) Trade payables	
(i) Dues of micro enterprises and small enterprises	-
(ii) Dues of Other than micro enterprises and small enterprises	-
(II) Other payables	
(i) Dues of micro enterprises and small enterprises	-
(ii) Dues of Other than micro enterprises and small enterprises	-
(b) Debt Securities	
(c) Borrowings (other than Debt Securities)	140.78
(d) Other financial liabilities	13.18
Total financial liabilities	153.96
2) Non-Financial Liabilities	
(a) Current tax liability (net)	2.13
(b) Provisions	1.35
(c) Other non-financial liabilities	1.31
Total non-financial liabilities	4.79
3) Equity	
(a) Equity share capital	300.00
(b) Other equity	412.21
(c) Non controlling interest	-
Total Equity	712.21
Total Liabilities and Equity	870.96



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Email ID: ekam.leasing1@gmail.com

Unaudited Consolidated Statement of cash flows for the half year ended September 30, 2019

(Rs. in lakhs)

Particulars	Half year ended 30-Sep-19	Half year ended 30-Sep-18
A. Cash flow from operating activities		
Net profit/(loss) before tax	(163.57)	(0.09)
Adjustments for:-		
Depreciation and amortisation	0.70	0.84
Interest expenses		
Interest Income		
Operating profit before working capital changes	(162.87)	0.75
Adjustments for:-		
Inventories	-	-
Trade Receivables	-	-
Trade payables	-	-
Other financial assets	(7.19)	(0.54)
Provisions	0.00	1.64
(Increase)/Decrease in Loans	151.33	53.10
Increase /(Decrease) in borrowings	(13.91)	16.84
Other non-financial assets	(7.00)	(54.00)
Other financial liabilities	1.51	0.14
Other liabilities	(1.43)	(3.50)
Cash generated from operations	(39.57)	14.42
Income tax (paid)/refund	(2.12)	0.99
Net cash inflow/(outflow) from operating activities	(41.68)	15.41
B. Cash flow from investing activities		
Acquisition of fixed assets	-	(5.55)
Sale of Subsidiary	4.00	-
Sale of Associates	66.70	-
Net cash inflow / (outflow) from investing activities	70.70	(5.55)
C. Cash inflow/(outflow) from financing activities		
Interest paid	-	-
Net cash inflow / (outflow) used in financing activities	-	-
Net changes in cash and cash equivalents	29.02	9.86
Opening Cash and cash equivalents	8.96	15.30
Closing Cash and cash equivalents	37.98	25.16

Note:

(i) The above Statement of Cash Flows has been prepared under 'Indirect Method' as set out in Indian Accounting Standard (Ind AS) 7 'Statement of Cash Flows'.

(ii) The above Statement of Cash Flows for the corresponding half year ended September 30, 2018 have been approved by the Company's Board of Directors, but have not been subjected to limited review.

The image shows a handwritten signature in blue ink over a circular blue stamp. The stamp contains the text 'Ekam Leasing and Finance Co. Ltd.' around the perimeter and 'Delhi' in the center.

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 the Quarter and Half Year Ended 30th September, 2019

(Rs. in lakhs)

S.N.	Particulars	Quarter Ended			Half Year Ended	
		30-Sep-19	30-Jun-19	30-Sep-18	30-Sep-18	30-Sep-19
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Segment revenue					
	Investment & Finance	9.78	9.72	19.86	43.92	19.50
	Others	-	-	-	-	-
	Total segment revenue	9.78	9.72	19.86	43.92	19.50
	Less: Inter-segment revenue	-	-	-	-	-
	Revenue from operation as per the Statement Profit and Loss	9.78	9.72	19.86	43.92	19.50
2	Segment results (Profit/ (loss) before tax					
	Investment & Finance	1.83	(166.99)	(13.62)	(5.81)	(165.16)
	Others	0.89	0.65	2.34	5.72	1.54
	Profit before tax	2.72	(166.34)	(11.28)	(0.09)	(163.62)
	Interest Expense	-	-	-	-	-
	Tax Expense	(1.43)	(12.01)	7.91	6.26	(13.44)
	Share of Profit/(Loss) from Associates	0.12	0.25	(0.36)	(0.71)	0.37
	Profit / (loss) on disposal of Associates	-	61.07	-	-	61.07
	Profit / (loss) on disposal of Subsidiary	0.43	-	-	-	0.43
	Profit After Tax	1.84	(117.03)	(3.73)	5.46	(115.19)
3	Segment assets					
	Investment & Finance	498.24	510.53	671.68	671.68	498.24
	Others	370.60	386.22	435.82	435.82	370.60
	Total assets	868.84	896.75	1,107.50	1,107.50	868.84
4	Segment liabilities					
	Investment & Finance	147.28	165.53	278.85	278.85	147.28
	Others	9.35	20.85	23.95	23.95	9.35
	Total liabilities	156.63	186.38	302.80	302.80	156.63

- (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 Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2019

1. The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on December 6, 2019. Further in accordance with the requirement under SEBI (Listing and Obligation Disclosure Requirement) Regulations, 2015, the Statutory Auditors have carried out limited review for the quarter and half year ended September 30, 2019.
2. The comparative figures reported in the consolidated financial results in respect of the quarter ended September 30, 2018 and half year ended September 30, 2018 have been approved by the Company's Board of Directors, but have not been subjected to limited review.
3. The consolidated financial results do not include the figures for the previous year ended March 31, 2019 as per exemption granted under SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
4. 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.
5. The Company has adopted Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act 2013('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 from April 01, 2019 and the effective date of such transition is April 01, 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the Reserve Bank of India ('RBI') (Collectively referred to as 'the Previous GAAP'). Accordingly, the impact of transition has been recorded in the opening reserves as at April 01, 2018.
6. Previous periods figures have been re-grouped/reclassified to current period's classification.
7. As required by paragraph 32 of Ind AS 101, net profit reconciliation between the figures reported under Previous GAAP and Ind AS is as under:

Particulars	Quarter Ended	Half Year Ended
	30-Sep-18	30-Sep-18
	Unaudited	Unaudited
Net Profit After Tax as reported under Previous GAAP	(11.64)	(0.80)
Adjustments increasing/(decreasing) Net Profit After Tax as reported under Previous GAAP:		
Net Profit After Tax as per Ind AS	(11.64)	(0.80)
Other comprehensive income, net of tax	-	-
Total comprehensive income	(11.64)	(0.80)

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 : December 06, 2019