

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

To,

Date: 11/11/2020

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

Script Code: 530581

Subject: Outcome of Board meeting held on November 11, 2020

Dear Sir/Madam,

Pursuant to regulation 30 of SEBI (Listing Obligation and Disclosures) Requirements Regulations, 2015, we wish to inform you that the meeting of the Board of Directors of our company i.e M/s. **Ekam Leasing and Finance Co. Limited** held today, i.e. on Wednesday, November 11, 2020, *inter alia*, considered, and approved the following matters:

- a. Considered and Approved the Unaudited Financial results (Standalone & Consolidated) & Limited Review Report of the Company for the quarter and half year ended on September 30, 2020 along with Statement of Assets and Liability and Cash Flow Statements as on September 30, 2020

The Board Meeting commenced at 2:00 P.M. and concluded at 5:30 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

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
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CIN No.: L74899DL1993PLC055697

To,

Date: 11/11/2020

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

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Sub: Submission of Un-audited Financial Results, Statement of Assets & Liabilities, Cash Flow Statement (Standalone & Consolidated) along with Limited Review Report for the Quarter and Half Year ended on September 30, 2020.

Dear Sir/Madam,

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 SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as “the listing Regulations, 2015”), please find enclosed herewith:

- a. The Standalone Un-audited Financial Results (Standalone & Consolidated) for the quarter and half year ended on September 30, 2020 along with Limited Review Report thereon by the Statutory Auditor of the Company.
- b. Statement of Assets & Liabilities for the half year ended September 30, 2020.
- c. Cash Flow Statement for the half year ended September 30, 2020

These results as recommended by Audit Committee were reviewed, approved and taken on record by the Board of Directors of the Company in their meeting held on Wednesday, November 11, 2020.

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**

A handwritten signature in blue ink, appearing to read 'Rakesh Jain', with a long horizontal stroke extending to the right.

RAKESH JAIN
MANAGING DIRECTOR

Encl: as above

DOOGAR & ASSOCIATES

Chartered Accountants

Independent Auditor's Report on Unaudited Standalone Quarterly and Year to Date 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 unaudited standalone financial results ('the Statement') of Ekam Leasing and Finance Co. Limited ('the Company') for the quarter ended September 30, 2020 and the year to date results for the period April 01, 2020 to September 30, 2020, 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 and is in compliance with the presentation and disclosure 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. 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. 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 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.

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


Vardhman Doogar
Partner
Membership No. 517347
UDIN:- 20517347AAAAOS9756



Place: New Delhi
Date: November 11, 2020

EKAM LEASING AND FINANCE CO. LIMITED
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 and Half year ended September 30, 2020

(in lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-20	30-Jun-20	30-Sep-19	30-Sep-20	30-Sep-19	31-Mar-20
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations						
	(a) Interest Income	12.01	11.66	9.78	23.67	19.50	42.98
	(b) Sale of Service	-	-	-	-	-	-
	Total Revenue from operations	12.01	11.66	9.78	23.67	19.50	42.98
2	Other Income	0.21	-	3.50	0.21	62.76	64.76
3	Total Income	12.22	11.66	13.28	23.88	82.26	107.74
4	Expenses						
	(a) Finance costs	7.56	7.45	7.14	15.01	14.54	27.86
	(b) Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	106.97
	(c) Impairment on financial instruments	-	-	-	-	164.67	-
	(d) Employee benefits expenses	0.12	0.63	1.50	0.75	2.98	5.60
	(e) Depreciation and amortisation expense	0.24	0.24	0.35	0.48	0.70	1.39
	(f) Other expenses	3.17	1.48	2.76	4.65	9.14	13.97
	Total Expenses	11.09	9.80	11.75	20.89	192.03	155.79
5	Profit/(Loss) before tax	1.13	1.86	1.53	2.99	(109.77)	(48.05)
6	Tax Expenses :						
	(a) Current tax	(0.25)	0.50	0.27	0.25	11.14	-
	(b) MAT Credit entitlement	(0.21)	-	-	(0.21)	-	-
	(c) Income tax earlier years	-	-	-	-	-	-
	(d) Deferred tax	0.07	(0.02)	(0.03)	0.05	(0.07)	(0.15)
	Total Tax Expenses	(0.39)	0.48	0.24	0.09	11.07	(0.15)
7	Profit/(Loss) for the period	1.52	1.38	1.29	2.90	(120.84)	(47.90)
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	-	-	-	-	-	(1.30)
	(ii) Income tax relating to items that will not be reclassified to profit or loss account	-	-	-	-	-	0.27
	Other Comprehensive Income	-	-	-	-	-	(1.03)
9	Total Comprehensive Income/(Loss) for the period	1.52	1.38	1.29	2.90	(120.84)	(48.93)
10	Paid up equity shares capital (Face value Rs. 5/-	300.00	300.00	300.00	300.00	300.00	300.00
11	Other equity						(5.40)
12	Earning/(Loss) per share (Face Value Rs. 5/- each)						
	(a) Basic (amount in Rs.)	0.03	0.02	0.02	0.05	(2.01)	(0.80)
	(b) Diluted (amount in Rs.)	0.03	0.02	0.02	0.05	(2.01)	(0.80)

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Statement of Standalone Assets and Liabilities

In Lakhs

Particulars	As at 30-Sep-20 Unaudited	As at 31-Mar-20 Audited
I ASSETS		
1) Financial Assets		
(a) Cash and cash equivalents	0.72	1.69
(b) Receivables		
(i) Trade receivables	-	-
(c) Loans	483.03	461.73
(d) Investments	33.79	33.79
(d) Other financial assets	6.81	6.81
Total financial assets	524.35	504.02
2) Non-financial assets		
(a) Current tax assets (net)	12.94	15.38
(b) Deferred tax assets (net)	19.01	18.85
(c) Property, plant and equipment	2.66	3.14
(d) Other non financial assets	47.00	47.00
Total non-financial assets	81.61	84.37
Total Assets	605.96	588.39
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)	295.79	283.33
(d) Other financial liabilities	7.06	6.34
Total financial liabilities	302.85	289.67
2) Non-Financial Liabilities		
(a) Current tax liability (net)	-	-
(b) Provisions	1.35	1.35
(c) Other non-financial liabilities	4.27	2.77
Total non-financial liabilities	5.62	4.12
3) Equity		
(a) Equity share capital	300.00	300.00
(b) Other equity	(2.51)	(5.40)
Total Equity	297.49	294.60
Total Liabilities and Equity	605.96	588.39

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Statement of Standalone Cash Flows

Particulars	In Lakhs	
	Half year ended 30-Sep-20 Unaudited	Half year ended 30-Sep-19 Unaudited
A. Cash flow from operating activities		
Net profit/(loss) before tax	2.98	(109.77)
Adjustments for:-		
Depreciation and amortisation	0.48	0.70
Profit from sale of Investment		(62.76)
Operating profit before working capital changes	3.46	(171.83)
Adjustments for:-		
Trade Receivables	-	-
Trade payables	-	-
Other financial assets	-	(6.62)
Provisions	-	0.00
(Increase)/Decrease in Loans	(21.30)	112.30
Increase /(Decrease) in borrowings	12.46	28.78
Other non-financial assets	-	-
Other financial liabilities	0.72	0.50
Other liabilities	1.50	(1.43)
Cash generated from operations	(3.16)	(38.31)
Income tax (paid)/refund	2.19	(1.62)
Net cash inflow/(outflow) from operating activities	(0.97)	(39.93)
B. Cash flow from investing activities		
Acquisition of fixed assets	-	-
Sale of Investments	-	70.70
Net cash inflow / (outflow) from investing activities	-	70.70
C. Cash inflow/(outflow) from financing activities		
Net cash inflow / (outflow) used in financing activities	-	-
Net changes in cash and cash equivalents	(0.97)	30.77
Opening Cash and cash equivalents	1.69	3.99
Closing Cash and cash equivalents	0.72	34.77

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'.

DOOGAR & ASSOCIATES

Chartered Accountants

Independent Auditor's Report on Unaudited Consolidated Quarterly and Year to Date 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 associate for the quarter ended September 30, 2020 and the consolidated year to date results for the period April 01, 2020 to September 30, 2020, 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'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure 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. 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.

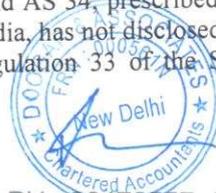
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

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 ⁽¹⁾	Associate Company

⁽¹⁾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. Based on our review conducted and procedures performed as stated in paragraph 3 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 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.

6. The Statement also includes the financial results of 3 subsidiaries which have not been reviewed by their auditor, whose financial results reflect total assets of INR 538.92 Lakhs as at September 30, 2020 and total revenue of INR 5.53 Lakhs and INR 11.00 Lakhs, total net Profit/(loss) after tax of INR 3.61 Lakhs and INR 7.16 Lakhs and total comprehensive income/(loss) of Nil and Nil for the quarter ended September 30, 2020 and for the period from April 01, 2020 to September 30, 2020 respectively and cash outflows (net) of INR Nil for the period from April 01, 2020 to September 30, 2020 as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit/(loss) of Nil and Nil and total comprehensive income/(loss) of Nil and Nil for the quarter ended September 30, 2020, and for the period from April 01, 2020 to September 30, 2020 respectively, 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.

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 subsidiary and joint venture, is based solely on such unaudited interim financial statement/financial results and other unaudited financial information According to the information and explanation given to us by the Management, these interim financial statements/financial information/financial results are not material to the Group.

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

For Doogar & Associates

Chartered Accountants

ICAI Firm registration number: 000561N


Vardhman Doogar

Partner

Membership No. 517347



UDIN: 20517347AAAAOT6771

Place: New Delhi

Date: November 11, 2020

EKAM LEASING AND FINANCE CO. LIMITED
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Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended September 30, 2020

(in lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Half year ended		Year Ended
		30-Sep-20	30-Jun-20	30-Sep-19	30-Sep-20	30-Sep-19	31-Mar-20
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations						
	(a) Interest Income	12.01	11.66	9.78	23.67	19.50	42.98
	(b) Sale of Service	-	-	-	-	-	-
	Total Revenue from operations	12.01	11.66	9.78	23.67	19.50	42.98
2	Other Income	1.31	1.10	1.57	2.41	3.30	8.29
3	Total Income	13.32	12.76	11.35	26.08	22.80	51.27
4	Expenses						
	(a) Finance costs	3.14	3.07	3.35	6.21	7.19	13.00
	(b) Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	106.97
	(c) Impairment on financial instruments	-	-	-	-	164.67	-
	(d) Employee benefits expenses	0.72	1.23	2.10	1.95	4.18	8.00
	(e) Depreciation and amortisation expense	0.24	0.24	0.35	0.48	0.70	1.39
	(f) Other expenses	3.25	1.55	2.83	4.80	9.69	15.01
	Total Expenses	7.35	6.09	8.63	13.44	186.43	144.37
5	Profit/(Loss) before tax	5.97	6.67	2.72	12.64	(163.63)	(93.10)
6	Profit / (Loss) from Associates						
	Share of Profit/(Loss) from Associates	-	-	0.12	-	0.37	0.37
	Profit / (loss) on disposal of Associates	-	-	-	-	61.07	61.07
	Net Profit / (Loss) from Associates	-	-	0.12	-	61.44	61.44
7	Profit/ (Loss) after tax and share in profit of associates	5.97	6.67	2.84	12.64	(102.19)	(31.66)
	Profit / (loss) on disposal of Subsidiary	-	-	0.43	-	0.43	0.43
8	Profit/ (Loss) after tax and share in profit of associates and subsidiaries	5.97	6.67	3.27	12.64	(101.76)	(31.23)
9	Tax Expenses :						
	(a) Current tax	1.00	1.75	1.46	2.75	13.51	4.75
	(b) MAT Credit entitlement	(0.21)	-	-	(0.21)	-	-
	(c) Income tax earlier years	-	-	-	-	-	(0.21)
	(d) Deferred tax	0.07	(0.02)	(0.03)	0.05	(0.07)	(0.15)
	Total Tax Expenses	0.86	1.73	1.43	2.59	13.44	4.39
10	Profit/(Loss) for the period	5.11	4.94	1.84	10.05	(115.20)	(35.62)
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	-	-	-	-	-	(1.30)
	(ii) Income tax relating to items that will not be reclassified to profit or loss account	-	-	-	-	-	0.27
	Other Comprehensive Income	-	-	-	-	-	(1.03)
12	Total Comprehensive Income /(Loss) for the period	5.11	4.94	1.84	10.05	(115.20)	(36.65)
13	Net Profit attributable to :-						
	Owner of parent	5.11	4.94	1.84	10.05	(115.20)	(35.62)
	Non-controlling interest	-	-	-	-	-	-
14	Other Comprehensive Income attributable to :-						
	Owner of parent	-	-	-	-	-	(1.03)
	Non-controlling interest	-	-	-	-	-	-
15	Total Comprehensive Income attributable to :-						
	Owner of parent	5.11	4.94	1.84	10.05	(115.20)	(36.65)
	Non-controlling interest	-	-	-	-	-	-
16	Paid up equity shares capital (Face value Rs. 5/-)	300.00	300.00	300.00	300.00	300.00	300.00
17	Other Equity						490.44
18	Earning/(Loss) per share (Face Value Rs. 5/- each)						
	(a) Basic (amount in Rs.)	0.09	0.08	0.03	0.17	(1.92)	(0.59)
	(b) Diluted (amount in Rs.)	0.09	0.08	0.03	0.17	(1.92)	(0.59)

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Email ID: ekam.leasing1@gmail.com

Statement of Consolidated Assets and Liabilities

In Lakhs

Particulars	As at 30-Sep-20 Unaudited	As at 31-Mar-20 Audited
I ASSETS		
1) Financial Assets		
(a) Cash and cash equivalents	3.04	4.01
(b) Receivables		
(i) Trade receivables	-	-
(c) Loans	659.94	699.47
(d) Investments	4.39	4.39
(d) Other financial assets	7.95	7.95
Total financial assets	675.32	715.82
2) Non-financial assets		
(a) Current tax assets (net)	12.94	15.38
(b) Deferred tax assets (net)	19.01	18.85
(c) Property, plant and equipment	2.66	3.14
(d) Other non financial assets	222.00	222.00
Total non-financial assets	256.61	259.37
Total Assets	931.93	975.19
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)	112.25	170.53
(d) Other financial liabilities	10.33	8.25
Total financial liabilities	122.58	178.78
2) Non-Financial Liabilities		
(a) Current tax liability (net)	3.25	1.85
(b) Provisions	1.35	1.35
(c) Other non-financial liabilities	4.27	2.77
Total non-financial liabilities	8.87	5.97
3) Equity		
(a) Equity share capital	300.00	300.00
(b) Other equity	500.48	490.44
(c) Non controlling interest	-	-
Total Equity	800.48	790.44
Total Liabilities and Equity	931.93	975.19

EKAM LEASING AND FINANCE CO. LIMITED

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

Email ID: ekam.leasing1@gmail.com

Statement of Consolidated Cash Flows**In Lakhs**

Particulars	Half year ended 30-Sep-20 Unaudited	Half year ended 30-Sep-19 Unaudited
A. Cash flow from operating activities		
Net profit/(loss) before tax	12.64	(163.57)
Adjustments for:-		
Depreciation and amortisation	0.48	0.70
Operating profit before working capital changes	13.12	(162.87)
Adjustments for:-		
Inventories	-	-
Trade Receivables	-	-
Trade payables	-	-
Other financial assets	-	(7.19)
Provisions	-	0.00
(Increase)/Decrease in Loans	39.53	151.33
Increase /(Decrease) in borrowings	(58.28)	(13.91)
Other non-financial assets	-	(7.00)
Other financial liabilities	2.07	1.51
Other liabilities	1.50	(1.43)
Cash generated from operations	(2.06)	(39.57)
Income tax (paid)/refund	1.09	(2.12)
Net cash inflow/(outflow) from operating activities	(0.97)	(41.68)
B. Cash flow from investing activities		
Acquisition of fixed assets	-	-
Sale of Subsidiary	-	4.00
Sale of Associates	-	66.70
Net cash inflow / (outflow) from investing activities	-	70.70
C. Cash inflow/(outflow) from financing activities		
Net cash inflow / (outflow) used in financing activities	-	-
Net changes in cash and cash equivalents	(0.97)	29.02
Opening Cash and cash equivalents	4.01	8.96
Closing Cash and cash equivalents	3.04	37.98

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'.

EKAM LEASING AND FINANCE CO. LIMITED
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

S.N.	Particulars	In Lakhs					
		Quarter Ended			Half year ended		Year Ended
		30-Sep-20 Unaudited	30-Jun-20 Unaudited	30-Sep-19 Unaudited	30-Sep-20 Unaudited	30-Sep-19 Unaudited	31-Mar-20 Audited
1	Segment revenue						
	Investment & Finance	12.01	11.66	9.78	23.67	19.50	42.98
	Others	-	-	-	-	-	-
	Total segment revenue	12.01	11.66	9.78	23.67	19.50	42.98
	Less: Inter-segment revenue	-	-	-	-	-	-
	Revenue from operation as per the Statement Profit and Loss	12.01	11.66	9.78	23.67	19.50	42.98
2	Segment results (Profit/ (loss) before tax						
	Investment & Finance	5.56	6.24	1.83	11.80	(165.16)	(95.96)
	Others	0.43	0.42	0.89	0.85	1.54	2.86
	Profit before tax	5.99	6.66	2.72	12.65	(163.62)	(93.10)
	Tax Expense	(0.86)	(1.73)	(1.43)	(2.59)	(13.44)	(4.39)
	Share of Profit/(Loss) from Associates	-	-	0.12	-	0.37	0.37
	Profit / (loss) on disposal of Subsidiary	-	-	0.43	-	0.43	0.43
	Profit / (loss) on disposal of Associates	-	-	-	-	61.07	61.07
	Profit After Tax	5.13	4.93	1.84	10.06	(115.19)	(35.62)
3	Segment assets						
	Investment & Finance	605.97	569.11	498.24	605.97	498.24	558.99
	Others	325.97	354.38	370.60	325.97	370.60	416.21
	Total assets	931.94	923.49	868.84	931.94	868.84	975.20
4	Segment liabilities						
	Investment & Finance	124.94	122.98	147.28	124.94	147.28	180.99
	Others	6.51	5.14	9.35	6.51	9.35	3.76
	Total liabilities	131.45	128.12	156.63	131.45	156.63	184.75

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Notes to Statement of Unaudited Standalone and Consolidated Financial Results for the Quarter and Half year ended September 30,

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 November 11, 2020. 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 half year ended September 30, 2020 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. 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.
4. 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 : November 11, 2020