

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: 14/11/2021

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

Script Code: 530581

Sub: Submission of Un-audited Financial Results along with Limited Review Report for the Quarter ended on September 30, 2021.

Dear Sir/Madam,

In due Compliance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred to as “the listing Regulations, 2015”), Please find enclosed herewith the Standalone & Consolidated Un-audited Financial Results (Provisional) for the quarter ended on September 30, 2021 along with Limited Review Report thereon by Statutory Auditor of the Company.

These results were recommended by Audit Committee were reviewed, approved and taken on record by the Board of Director of the Company in the meeting held on Sunday, November 14, 2021.

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



MAHAK
COMPANY SECRETARY & COMPLIANCE OFFICER

Encl: as above

EKAM LEASING AND FINANCE CO. LIMITED

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CIN No.: L74899DL1993PLC055697

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

Date: 14/11/2021

Script Code: 530581

Subject: Outcome of Board meeting held on 14th November, 2021

Dear Sir/Madam,

Pursuant to Regulation 30 & other applicable provisions of SEBI (Listing Obligation 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 today, i.e. on Sunday, 14th 2021, *inter alia*, and considered, approved the following matters:

1. The Un-audited Financial Statements (Standalone & Consolidated) along with limited Review Report of the Company for the quarter ended 30th September, 2021.

The Un-audited Financial Statements (Standalone & Consolidated) are being uploaded on the Company's website www.ekamleasing.com and will also be available on the website of the Stock Exchange namely BSE Limited (www.bseindia.com). Further, the Financial Result will be published in newspaper as per the requirements of the SEBI Listing Regulation.

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

The Board Meeting commenced at 4:00 P.M. and concluded at 5:20 P.M.

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

Thanking you,

For EKAM LEASING AND FINANCE CO. LIMITED

MAHAK
COMPANY SECRETARY & COMPLIANCE OFFICER



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, 2021 and the year to date results for the period April 01, 2021 to September 30, 2021, 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

Firm Reg. No.: 000561N


Vardhman Doogar
Partner
Membership No. 517347



UDIN:- 21517347AAAAWA1942

Place: New Delhi

Date: November 14, 2021

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, 2021 and the consolidated year to date results for the period April 01, 2021 to September 30, 2021, 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



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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 556.07 Lakhs as at September 30, 2021 and total revenue of INR 5.91 Lakhs and INR 12.85 Lakhs, total net Profit/(loss) after tax of INR 5.24 Lakhs and INR 11.50 Lakhs and total comprehensive income/(loss) of Nil and Nil for the quarter ended September 30, 2021 and for the period from April 01, 2021 to September 30, 2021 respectively and cash outflows (net) of INR Nil for the period from April 01, 2021 to September 30, 2021 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, 2021, and for the period from April 01,2021 to September 30, 2021 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. 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

Firm Reg. No.: 000561N


Vardhman Doogar
Partner
Membership No. 517347



UDIN: 21517347AAAAWB1480

Place: New Delhi

Date: November 14, 2021

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, 2021

(₹ in lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations						
	(a) Interest Income	14.75	13.73	12.01	28.48	23.67	48.67
	(b) Sale of Service	-	-	-	-	-	-
	Total Revenue from operations	14.75	13.73	12.01	28.48	23.67	48.67
2	Other Income	(0.14)	0.14	0.21	-	0.21	0.23
3	Total Income	14.61	13.87	12.22	28.48	23.88	48.90
4	Expenses						
	(a) Finance costs	8.16	8.05	7.56	16.21	15.01	29.84
	(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	0.12	1.20	0.75	1.18
	(e) Depreciation and amortisation expense	0.17	0.16	0.24	0.33	0.48	0.96
	(f) Other expenses	2.57	2.24	3.17	4.81	4.65	10.04
	Total Expenses	11.50	11.05	11.09	22.55	20.89	42.02
5	Profit/(Loss) before tax	3.11	2.82	1.13	5.93	2.99	6.88
6	Tax Expenses :						
	(a) Current tax	0.49	0.44	(0.25)	0.93	0.25	1.07
	(b) MAT Credit entitlement	(0.49)	(0.44)	(0.21)	(0.93)	(0.21)	(1.07)
	(c) Income tax earlier years	-	-	-	-	-	-
	(d) Deferred tax	0.81	0.91	0.07	1.72	0.05	(11.69)
	Total Tax Expenses	0.81	0.91	(0.39)	1.72	0.09	(11.69)
7	Profit/(Loss) for the period	2.30	1.91	1.52	4.21	2.90	18.57
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	-	-	-	-	-	(3.16)
	(ii) Income tax relating to items that will not be reclassified to profit or loss account	-	-	-	-	-	0.66
	Other Comprehensive Income	-	-	-	-	-	(2.50)
9	Total Comprehensive Income/(Loss) for the period	2.30	1.91	1.52	4.21	2.90	16.07
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						10.68
12	Earning/(Loss) per share (Face Value Rs. 5/- each)						
	(a) Basic (amount in Rs.)	0.04	0.03	0.03	0.07	0.05	0.31
	(b) Diluted (amount in Rs.)	0.04	0.03	0.03	0.07	0.05	0.31

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Email ID: ekam.leasing1@gmail.com

Statement of Standalone Assets and Liabilities

₹ In Lakhs

Particulars	As at 30-Sep-21 Unaudited	As at 31-Mar-21 Audited
I ASSETS		
1) Financial Assets		
(a) Cash and cash equivalents	2.23	0.48
(b) Receivables		
(i) Trade receivables	-	-
(c) Loans	510.84	491.69
(d) Investments	30.64	30.64
(d) Other financial assets	6.82	6.81
Total financial assets	550.53	529.62
2) Non-financial assets		
(a) Current tax assets (net)	14.72	14.45
(b) Deferred tax assets (net)	31.47	32.27
(c) Property, plant and equipment	1.85	2.18
(d) Other non financial assets	47.00	47.00
Total non-financial assets	95.04	95.90
Total Assets	645.57	625.52
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)	318.91	304.53
(d) Other financial liabilities	8.81	5.80
Total financial liabilities	327.72	310.33
2) Non-Financial Liabilities		
(a) Current tax liability (net)	-	-
(b) Provisions	1.35	1.35
(c) Other non-financial liabilities	1.61	3.16
Total non-financial liabilities	2.96	4.51
3) Equity		
(a) Equity share capital	300.00	300.00
(b) Other equity	14.89	10.68
Total Equity	314.89	310.68
Total Liabilities and Equity	645.57	625.52

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Statement of Standalone Cash Flows for the half year ended September 30, 2021

₹ In Lakhs

Particulars	Half year ended 30-Sep-21 Unaudited	Half year ended 30-Sep-20 Unaudited
A. Cash flow from operating activities		
Net profit/(loss) before tax	5.93	2.98
Adjustments for:-		
Depreciation and amortisation	0.33	0.48
Operating profit before working capital changes	6.26	3.46
Adjustments for:-		
Other financial assets	(0.01)	-
(Increase)/Decrease in Loans	(19.15)	(21.30)
Increase /(Decrease) in borrowings	14.39	12.46
Other financial liabilities	3.01	0.72
Other liabilities	(1.55)	1.50
Cash generated from operations	2.95	(3.16)
Income tax (paid)/refund	(1.20)	2.19
Net cash inflow/(outflow) from operating activities	1.75	(0.97)
B. Cash flow from investing activities		
Acquisition of fixed assets	-	-
Net cash inflow / (outflow) from investing activities	-	-
C. Cash inflow/(outflow) from financing activities		
Net cash inflow / (outflow) used in financing activities	-	-
Net changes in cash and cash equivalents	1.75	(0.97)
Opening Cash and cash equivalents	0.48	1.69
Closing Cash and cash equivalents	2.23	0.72

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'.

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Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended September 30, 2021

(₹ in lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Half year ended		Year Ended
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations						
	(a) Interest Income	14.75	13.73	12.01	28.48	23.67	48.67
	(b) Sale of Service	-	-	-	-	-	-
	Total Revenue from operations	14.75	13.73	12.01	28.48	23.67	48.67
2	Other Income	1.06	2.39	1.31	3.45	2.41	3.54
3	Total Income	15.81	16.12	13.32	31.93	26.08	52.21
4	Expenses						
	(a) Finance costs	3.44	3.37	3.14	6.81	6.21	12.37
	(b) Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	(c) Impairment on financial instruments	-	-	-	-	-	-
	(d) Employee benefits expenses	1.20	1.20	0.72	2.40	1.95	3.58
	(e) Depreciation and amortisation expense	0.17	0.16	0.24	0.33	0.48	0.96
	(f) Other expenses	2.64	2.32	3.25	4.96	4.80	10.80
	Total Expenses	7.45	7.05	7.35	14.50	13.44	27.71
5	Profit/(Loss) before tax	8.36	9.07	5.97	17.43	12.64	24.50
6	Profit / (Loss) from Associates						
	Share of Profit/(Loss) from Associates	-	-	-	-	-	-
	Profit / (loss) on disposal of Associates	-	-	-	-	-	-
	Net Profit / (Loss) from Associates	-	-	-	-	-	-
7	Profit/ (Loss) after tax and share in profit of associates	8.36	9.07	5.97	17.43	12.64	24.50
	Profit / (loss) on disposal of Subsidiary	-	-	-	-	-	-
8	Profit/ (Loss) after tax and share in profit of associates and subsidiaries	8.36	9.07	5.97	17.43	12.64	24.50
9	Tax Expenses :						
	(a) Current tax	1.37	(0.44)	1.00	0.93	2.75	6.17
	(b) MAT Credit entitlement	(1.37)	0.44	(0.21)	(0.93)	(0.21)	(1.07)
	(c) Income tax earlier years	-	-	-	-	-	0.15
	(d) Deferred tax	0.81	0.91	0.07	1.72	0.05	(11.69)
	Total Tax Expenses	0.81	0.91	0.86	1.72	2.59	(6.44)
10	Profit/(Loss) for the period	7.55	8.16	5.11	15.71	10.05	30.94
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	-	-	-	-	-	(3.16)
	(ii) Income tax relating to items that will not be reclassified to profit or loss account	-	-	-	-	-	0.66
	Other Comprehensive Income	-	-	-	-	-	(2.50)
12	Total Comprehensive Income /(Loss) for the period	7.55	8.16	5.11	15.71	10.05	28.44
13	Net Profit attributable to :-						
	Owner of parent	7.55	8.16	5.11	15.71	10.05	30.94
	Non-controlling interest	-	-	-	-	-	-
14	Other Comprehensive Income attributable to :-						
	Owner of parent	-	-	-	-	-	(2.50)
	Non-controlling interest	-	-	-	-	-	-
15	Total Comprehensive Income attributable to :-						
	Owner of parent	7.55	8.16	5.11	15.71	10.05	28.44
	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						518.88
18	Earning/(Loss) per share (Face Value Rs. 5/- each)						
	(a) Basic (amount in Rs.)	0.13	0.14	0.09	0.26	0.17	0.52
	(b) Diluted (amount in Rs.)	0.13	0.14	0.09	0.26	0.17	0.52

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Statement of Consolidated Assets and Liabilities

₹ In Lakhs

Particulars	As at 30-Sep-21 Unaudited	As at 31-Mar-21 Audited
I ASSETS		
1) Financial Assets		
(a) Cash and cash equivalents	4.55	2.80
(b) Receivables		
(i) Trade receivables	-	-
(c) Loans	691.85	669.60
(d) Investments	1.23	1.23
(d) Other financial assets	7.96	7.97
Total financial assets	705.59	681.60
2) Non-financial assets		
(a) Current tax assets (net)	15.20	14.45
(b) Deferred tax assets (net)	31.47	32.27
(c) Property, plant and equipment	1.85	2.18
(d) Other non financial assets	222.00	222.00
Total non-financial assets	270.52	270.90
Total Assets	976.11	952.50
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)	122.79	116.88
(d) Other financial liabilities	15.19	10.85
Total financial liabilities	137.98	127.73
2) Non-Financial Liabilities		
(a) Current tax liability (net)	0.58	1.38
(b) Provisions	1.35	1.35
(c) Other non-financial liabilities	1.61	3.16
Total non-financial liabilities	3.54	5.89
3) Equity		
(a) Equity share capital	300.00	300.00
(b) Other equity	534.59	518.88
(c) Non controlling interest	-	-
Total Equity	834.59	818.88
Total Liabilities and Equity	976.11	952.50

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Statement of Consolidated Cash Flows for the half year ended September 30, 2021

₹ In Lakhs

Particulars	Half year ended 30-Sep-21 Unaudited	Half year ended 30-Sep-20 Unaudited
A. Cash flow from operating activities		
Net profit/(loss) before tax	17.44	12.64
Adjustments for:-		
Depreciation and amortisation	0.33	0.48
Operating profit before working capital changes	17.77	13.12
Adjustments for:-		
Other financial assets	0.01	-
(Increase)/Decrease in Loans	(22.25)	39.53
Increase /(Decrease) in borrowings	5.91	(58.28)
Other financial liabilities	4.34	2.07
Other liabilities	(1.55)	1.50
Cash generated from operations	4.23	(2.06)
Income tax (paid)/refund	(2.48)	1.09
Net cash inflow/(outflow) from operating activities	1.75	(0.97)
B. Cash flow from investing activities		
Acquisition of fixed assets	-	-
Net cash inflow / (outflow) from investing activities	-	-
C. Cash inflow/(outflow) from financing activities		
Net cash inflow / (outflow) used in financing activities	-	-
Net changes in cash and cash equivalents	1.75	(0.97)
Opening Cash and cash equivalents	2.80	4.01
Closing Cash and cash equivalents	4.55	3.04

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'.

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Segment wise Revenue, Results, Assets and Liabilities for unaudited consolidated financial results

		₹ In Lakhs					
S.N.	Particulars	Quarter Ended			Half year ended		Year Ended
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment revenue						
	Investment & Finance	14.75	13.73	12.01	28.48	23.67	48.67
	Others	-	-	-	-	-	-
	Total segment revenue	14.75	13.73	12.01	28.48	23.67	48.67
	Less: Inter-segment revenue	-	-	-	-	-	-
	Revenue from operation as per the Statement Profit and Loss	14.75	13.73	12.01	28.48	23.67	48.67
2	Segment results (Profit/ (loss) before tax						
	Investment & Finance	7.85	7.49	5.56	15.34	11.80	24.36
	Others	0.52	1.58	0.43	2.10	0.85	0.14
	Profit before tax	8.37	9.07	5.99	17.44	12.65	24.50
	Tax Expense	(2.63)	0.91	(0.86)	(1.72)	(2.59)	6.44
	Profit / (loss) on disposal of Associates	-	-	-	-	-	-
	Profit After Tax	5.74	9.98	5.13	15.72	10.06	30.94
3	Segment assets						
	Investment & Finance	616.15	607.52	605.97	616.15	605.97	596.12
	Others	359.95	358.64	325.97	359.95	325.97	356.37
	Total assets	976.10	966.16	931.94	976.10	931.94	952.49
4	Segment liabilities						
	Investment & Finance	134.55	132.48	124.94	134.55	124.94	127.19
	Others	6.96	6.64	6.51	6.96	6.51	6.42
	Total liabilities	141.51	139.12	131.45	141.51	131.45	133.61

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

Notes to Statement of Unaudited Standalone and Consolidated Financial Results for the Quarter and Half year ended September 30, 2021

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 14, 2021. 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, 2021 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 14, 2021