# EKAM LEASING AND FINANCE CO. LIMITED

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

CIN No.: L74899DL1993PLC055697

Date: 14/11/2022

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

### Script Code: 530581 Subject: Outcome of Board meeting held on 14<sup>th</sup> November, 2022

Dear Sir/Madam,

Pursuant to Regulation 30, 33 & other applicable provisions of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of our company i.e M/s. **Ekam Leasing and Finance Co. Limited** in their meeting held on today, i.e. Monday, 11th November, 2022, *inter alia*, considered and approved the following:-

1. The Unaudited financial results (standalone and consolidated) of the Company along with Limited Review Report thereon for quarter and half year ended on September 30, 2022

The Unaudited financial results (Standalone & Consolidated) are being uploaded on the Company's website <u>www.ekamleasing.com</u> and will also be available on the website of the Stock Exchange namely BSE Limited (<u>www.bseindia.com</u>). 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 4:50 P.M.

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

Thanking you,

For EKAM LEASING AND FINANCE CO.LIMITED



# **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: 14/11/2022

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

Script Code: 530581

Sub: Submission of Unaudited Financial Results for the Quarter and half Year ended on September 30th, 2022.

Dear Sir/Madam,

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

- a) Unaudited financial results (standalone and consolidated) of the Company for the quarter and half year ended on September 30, 2022;
- b) Limited Review Report for the quarter and half year ended on September 30, 2022
- c) Statement of Assets & Liabilities as on September 30, 2022;
- d) Cash Flow Statement as on September 30, 2022;

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

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

Thanking You,

Yours Faithfully

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



**Encl:** as above

### DOOGAR & ASSOCIATES Chartered Accountants

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

#### To

#### Board of Directors of Ekam Leasing & Finance Co. Limited

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Ekam Leasing & Finance Co. Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') and its associate for the quarter ended September 30, 2022 and the consolidated year to date results for the period April 01, 2022 to September 30, 2022, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribe under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India 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 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 SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

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

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

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



13, Community Centre, East of Kailash, New Delhi - 110065 E-mail : client@doogar.com, admin@doogar.com, Website : www.doogar.com Ph. : 011-4657 9759, 4105 1966, 4105 2366 Branches at : Mumbai and Agra 1

#### 5. Basis of Qualified conclusion

#### Attention is drawn to:

- a) Note No. 4 of the financial results, the group has outstanding loans receivable amounting INR 551.24 lakhs, which in our opinion has become Non-performing assets as the group is not able to recover the principal and its interest. The group has made the provision on the same considering the same as "Standards Asset" instead of substandard assets. As per prudential norms issued by Reserve Bank of India, group has not made the adequate provision considering the correct classifications of Non-performing assets amounting INR 53.77 lakhs.
- b) Note No. 5 of the financial results, the group has recognized the interest income from April 01, 2022 to September 30, 2022 amounting INR 31.61 Lakhs, which is related to accounts which are Non-performing Assets (as describe in Note (a) above). As per Income recognition norms issued by Reserve Bank of India, the interest income needs to be recognized on receipt basis from Non-performing assets.
- 6. Based on our review conducted and procedures performed as stated in paragraph 3 above, except for the effects/possible effects of our observation stated in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### 7. Emphasis of matters :

For Deferred tax assets (net) on unabsorbed depreciation & business losses and of MAT credit entitlement as on 30th September 2022 of amounting INR 6.90 lakhs and INR 22.79 lakhs respectively. On the basis of future prospects of the company, Management is confident that the group will have sufficient profits against these unused tax credit and unused losses. Accordingly these are considered good by the management as stated in Note 6 of the financial results.

Our opinion is not modified in respect of above matter.

#### 8. Other Matter :

The Statement also includes the financial results of 3 subsidiaries which have not been reviewed by their auditor, whose financial results reflect total assets of INR 575.54 Lakhs as at September 30, 2022 and total revenue of INR 6.35 Lakhs and INR 12.64 Lakhs, total net Profit/(loss) after tax of INR 5.68 Lakhs and INR 11.29 Lakhs and other comprehensive income/(loss) of INR Nil and INR Nil for the quarter ended September 30, 2022 and for the period from April 01, 2022 to September 30, 2022 as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit/ (loss) of INR Nil and INR Nil and other comprehensive income/ (loss) of INR Nil and INR Nil for the quarter ended September 30, 2022 and for the period from April 01, 2022 to September 30 2022 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 45-1A 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.



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

For Doogar & Associates Chartered Accountants Reg. No.000561 R&ASS 000 Vardhman Dongar New Delhi Partner Membership No. 517347 UDIN: 22517347BDBWLB1697 Place: New Delhi Date: November 14, 2022

# **DOOGAR & ASSOCIATES**

Chartered Accountants

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

## The Board of Directors of Ekam Leasing & Finance Co. Limited

- 1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Ekam Leasing & Finance Co. Limited ('the Company') for the quarter ended 30 September 2022 and year to date results for the period from 1<sup>st</sup> April, 2022 to 30<sup>th</sup> September, 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation. 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. Basis of Qualified conclusion

- a) Note No. 4 of the financial results, the company has outstanding loans receivable amounting INR 551.24 lakhs, which in our opinion has become Non-Performing Assets as the company is not able to recover the principal and its interest. The company has made the provision on the same considering the same as "Standards Asset" instead of substandard assets. As per prudential norms issued by Reserve Bank of India, the Company has not made the adequate provision considering the correct classifications of Nonperforming assets amounting to INR 53.77 lakhs.
- b) Note No. 5 of the financial results, the company has recognized the total interest income from 1st April, 2022 to 30th September 2022 amounting to INR 31.61 Lakhs, which is related to accounts which are Non-Performing Assets (as describe in Note (a) of Qualified Opinion above). As per Income recognition norms issued by Reserve Bank of India, the interest income needs to be recognized on receipt basis for Nonperforming assets.

#### 5. Qualified conclusion:

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



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#### 6. Empahsis of matters:

The Company has created for Deferred tax assets (net) on unabsorbed depreciation & business losses and recognised MAT credit entitlement as on 30<sup>th</sup> September, 2022 of amounting INR 6.90 lakhs and INR 22.79 lakhs respectively. On the basis of future prospects of the company, Management is confident that the company will have sufficient profits against these unused tax credit and unused losses. Accordingly these are considered good by the management as stated in Note 6 of the financial results.

Our opinion is not modified in respect of above stated matters.



UDIN: 22517347BDBVUC8639

Place: New Delhi Date: November 14, 2022

## Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended September 30, 2022

11-1			Quarter Ended		Half Year	Year Ended	
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
Sr, N	o Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations (a) Interest Income	12.97	18.64	14.75	31.61	28.48	57.31
	(b) Sale of Service	1				10.10	57.31
1.1	Total Revenue from operations	12.97	18.64	14.75	31.61	28.48	
2	Other Income	<u> </u>	0.08	(0.14)	0.08	28.48	57.31
3	Total Income	12.97	18.72	14.61	31.69	28.40	
		. weeks and	Call to the second			· · · · · · · · · · · · · · · · · · ·	
4	Expenses (a) Finance costs	8.83	8.74	8.16	17.57	16.21 1.20	32.23 1.65
	(b) Employee benefits expenses	1 1 1 1 1 1 <b>1</b>	S	0.60	10 1 · · · · ·	0.33	0.66
	(c) Depreciation and amortisation expense		0.03	0.17	0.03	4.81	9.43
	(d) Other expenses	2.57	2.00	2.57	4.57	22.55	43.97
	Total Expenses	11.40	10.77	11.50	22.17	5.93	13.34
5	Profit/(Loss) before tax	1.57	7.95	3.11	9.52	5.95	10.04
6	Tax Expenses :					0.93	2.0
U	(a) Current tax	0.25	1.24	0.49	1.49	(0.93)	(2.0)
	(b) MAT Credit entitlement	(0.25)	(1.24)	(0.49)	(1.49)	(0.93)	(2.00
	(c) Income tax earlier years			-		1.72	3.6
	(d) Deferred tax	0.42	2.08	0.81	2.50	1.72	3.6
	Total Tax Expenses	0.42	2.08	0.81	2.50	4.21	9.6
7	Profit/(Loss) for the period	1.15	5.87	2.30	7.02	4.21	7.0
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	1.15	5.87	2.30	7.02	4.21	9.6
<u> </u>	period	300.00	300.00	300.00	300.00	300.00	300.0
10	Paid up equity shares capital (Face value Rs. 5/-	.100.00			· · · · · · ·	1	20.3
11 12	Other equity Earning/(Loss) per share (Face Value Rs. 5/- each)				A		
2	(a) Basic (amount in Rs.)	0.02	0.10	0.04	0.12	0.07	0.
le gi v	(a) Basic (amount in Rs.)	0.02	0.10	0.04	0.12	0.07	0.



### 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

- All

Statement of Standalone Assets and Liabilities					
Particulars	As at 30-Sep-22 Unaudited	As at 31-Mar-22 Audited			
	Cinducted				
I ASSETS					
1) Financial Assets	2.53	1.21			
(a) Cash and cash equivalents	2.00	신간 이 사람 관람.			
(b) Receivables					
(i) Trade receivables	551.24	526.79			
(c) Loans	30.64	30.64			
(d) Investments	6.81	6.8			
(d) Other financial assets	591.22	565.4			
Total financial assets	391.22				
2) Non-financial assets	17.66	16.44			
(a) Current tax assets (net)	29.69	30.7			
(b) Deferred tax assets (net)	0.08	1.5			
(c) Property, plant and equipment	47.00	47.0			
(d) Other non financial assets	94.43	95.6			
Total non-financial assets	94.45				
	685.65	661.1			
Total Assets	000.00				
<ul> <li>H. LIABILITIES AND EQUITY</li> <li>1) Financial Liabilities <ul> <li>(a) Payables</li> </ul> </li> </ul>					
(I) Trade payables		그는 것이 같다.			
<ul><li>(i) Dues of micro enterprises and small enterprises</li><li>(ii) Dues of Other than micro enterprises and small enterprises</li></ul>					
(II) Other payables					
<ul><li>(i) Dues of micro enterprises and small enterprises</li><li>(ii) Dues of Other than micro enterprises and small enterprises</li></ul>	-				
(b) Debt Securities		220 5			
(c) Borrowings (other than Debt Securities)	346.34	330.5 5.4			
(d) Other financial liabilities	5.41	336.0			
Total financial liabilities	351.75				
2) Non-Financial Liabilities					
(a) Current tax liability (net)	1.25				
(b) Provisions	1.35	1.3			
(c) Other non-financial liabilities	5.15	3.4			
Total non-financial liabilities	6.50	4.7			
3) Equity	200.00	200.0			
(a) Equity share capital	300.00	300.0			
(b) Other equity	27.40	20.3			
Total Equity	327.40	320.3			

# 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

Particulars	Half year ended 30-Sep-22 Unaudited	₹ In Lakhs Half year ended 30-Sep-21 Unaudited
A. Cash flow from operating activities		
Net profit/(loss) before tax	9.53	5.93
Adjustments for:-	5.55	5.93
Depreciation and amortisation	0.03	0.33
Profit on sale of fixed assets	(0.08)	0
Operating profit before working capital changes	9.48	6.26
Adjustments for:-	and the second sec	Shina ta Alfahala a
Other financial assets		(0.01
(Increase)/Decrease in Loans	(24.45)	(19.15
Increase /(Decrease) in borrowings	15.82	14.39
Other financial liabilities	(0.07)	3.0
Other liabilities	1.75	(1.5
Cash generated from operations	2.53	2.9
Income tax (paid)/refund	(2.71	
Net cash inflow/(outflow) from operating activities	(0.18	) 1.7
B. Cash flow from investing activities		
Sale of fixed assets	1.50	
Net cash inflow / (outflow) from investing activities	1.50	
C. Cash inflow/(outflow) from financing activities		
Net cash inflow / (outflow) used in financing activities		
Net changes in cash and cash equivalents	1.32	2
Opening Cash and cash equivalents	1.2	1 0.4
Closing Cash and cash equivalents	2.5	3 2.2

Statement of Standalone Cash Flows for the half year ended September 30, 2022

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'.



# Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended September 30, 2022

89	Particulars	Quarter Ended			Half year	t per share data) Year Ended	
No.1		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22 30-Sep-21		31-Mar-22
99]		Unaudited	Unaudited	Unnudited	Unaudited	Unaudited	Audited
L	Revenue from operations				onautireu	Unaudited	Audited
3	(a) Interest Income	12.97	18.64	14.75	31.61	28.48	57.31
1	(b) Sale of Service				51.01	28.40	
14.2	Total Revenue from operations	12.97	18.64	14.75	31.61	28.48	57.31
	Other Income	1.27	1.34	1.06	2.61	3.45	5,72
3	Total Income	14.24	19.98	15.81	34.22	31.93	63.03
		States and states	1.5. 31940-1	19 J. 10 19		51.75	
4	Expenses	- 1				and the second second	
	(a) Finance costs	3.75	3.71	3.44	7.46	6.81	13.53
	(b) Employee benefits expenses	0.60	0.60	1.20	1.20	2,40	4.05
	(c) Depreciation and amortisation expense	14 - 14 - 14 - 14 - 14 - 14 - 14 - 14 -	0.03	0.17	0.03	0.33	0.60
	(d) Other expenses	2.67	2.05	2.64	4.72	4.96	10.15
-	Total Expenses	7.02	6.39	7.45	13.41	14.50	28.42
5	Profit/(Loss) before tax	7.22	13.59	8.36	20.81	17.43	34.6
6	Profit / (Loss) from Associates			0.00	20101		1
	Share of Profit/(Loss) from Associates	_ *	-				
	Profit / (loss) on disposal of Associates			and the second for	Contraction and the second	· 法特别变法; <u>-</u>	and a start of the second
	Net Profit / (Loss) from Associates						The Start Start Start St
7	Profit/ (Loss) after tax and share in profit of associates	7.22	13.59	8.36	. 20.81	17.43	34.6
1	· · · · · · · · · · · · · · · · · · ·	-	-	-		1. 1 A	
	Profit (loss) on disposal of Subsidiary						13.143.1
8	Profit/ (Loss) after tax and share in profit of associates and	7.22	13.59	8.36	20.81	17.43	34.0
9	subsidiaries	1.22	15.55	0.50		1	- 16 C - 6 G - 6 B
9	Tax Expenses :	0.25	1.24	1.37	1.49	0.93	7.1
	(a) Current tax				(1.49)	(0.93)	(2.0
	(b) MAT Credit entitlement	(0.25)	(1.24)	(1.37)	(1.45)	Constant States (18)	(0.
	(c) Income tax earlier years		-	0.81	2.50	1.72	3.
	(d) Defened tax	0.42	2.08	0.81	2.50	1.72	9.
	Total Tax Expenses	0.42	11.51	7.55	18.31	15.71	25.
10	Profit/(Loss) for the period	6.80	11.51	1.55	10.51		
11	Other Comprehensive Income					S. A. L. A.	
	(i) Items that will not be re-classified to profit or loss						전쟁 문제사 이상
	(a) Changes in fair value gain/(loss) of FVOCI equity						
	instruments	-					
	(ii) Income tax relating to items that will not be reclassified to	/			-		A A STA
1	profit or loss account				-	State - State	and the Mark
	Other Comprehensive Income	6.80	11.51	7.55	18.31	15.71	25
12		0.30	111				and shares of
13		6.80	11.51	7.55	18.31	15.71	25
	Owner of parent	-			-	1	
	Non-controlling interest				3	1	WAR WAR C
14		-	-	_	-		and the program
	Owner of parent				2	-	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -
η D	Non-controlling interest				-		a the Theory of the
15		6.80	11.51	7.55	18.31	15.71	25
	Owner of parent		-		1.	10.200	1.
	Non-controlling interest	300.00	300.00	300.00	300.00	300.00	300
16		100.00		/		V Salt Salt	544
17	Other Equity			in an in the second			
18	Bearning: (Loss) per share (Face Value Rs. 5/- each)	0.1	0.19	0.13	0.3	1 0.2	6
	(a) Basic (amount in Rs.)	0.1	-		201		6



(d) Other financial assets7.957.9(d) Other financial assets749.60721.5Total financial assets749.60721.5(e) Current tax assets (net)19.6117.2(f) Other non financial assets222.00222.2(d) Other non financial assets222.00222.2(f) Other non financial assets271.38271.3Total Assets1020.98993.1IL LIABILITIES AND EQUITY111) Financial Liabilities11(i) Dues of micro enterprises and small enterprises(ii) Dues of Other than micro enterprises and small enterprises(ii) Dues of Other than micro enterprises and small enterprises(ii) Dues of Other than micro enterprises and small enterprises(iii) Dues of Other than micro enterprises and small enterprises(ii) Dues of Other than micro enterprises and small enterprises(iii) Dues of Other than micro enterprises and small enterprises(i) Dues of Other than Debt Securities)135.54128(d) Other financial liabilities149.451412) Non-Financial Liabilities(c) Other non-financial liabilities5.152(d) Other financial liabilities(ii) Dues of nucro enterprises and small enterprises(j) Other financial liabilities139.9112Total financial liabilities(j) Other financial li	Particulars	As at 30-Sep-22 Unaudited	₹ In Lakhs As at 31-Mar-22 Audited
(a) Cash and cash equivalents3.852.24(b) Receivables736.57709.83(c) Loans736.57709.83(d) Investments1.231.2(d) Other financial assets7.957.95Total financial assets749.60721.5Total financial assets749.60721.5(a) Current tax assets (net)29.6930.7(b) Deferred tax assets (net)0.081.2(c) Other non financial assets222.00222.0(d) Other non financial assets271.38271.5Total non-financial assets1.020.98993.5Total Assets1.020.98993.5II. LIABILITIES AND EQUITY11I) Financial Liabilities1.020.98993.5(i) Dues of Other than micro enterprises and small enterprises(ii) Dues of Other than micro enterprises and small enterprises(ii) Dues of Other than micro enterprises and small enterprises(ii) Dues of Other than micro enterprises and small enterprises(ii) Dues of Other than Debt Securities)135.54128(d) Other financial liabilities149.451412) Non-Financial Liabilities1.351(a) Current tax hiability (net)2.422(b) Debt Securities)1.351(c) Other non-financial liabilities5.152(d) Other equity (net)5.62.6154.4(e) Non-Financial liabilities5.152(f) Other equity </th <th>I ASSETS</th> <th>• • • • •</th> <th></th>	I ASSETS	• • • • •	
(a) Cash and cash equivalents3.852.24(b) Receivables736.57709.83(c) Loans736.57709.83(d) Investments1.231.23(d) Other financial assets7.957.9Total financial assets7.957.9(a) Other financial assets7.957.9(b) Deferred tax assets (net)29.6930.7(c) Other non-financial assets221.00222.00(c) Other non-financial assets221.00222.00(c) Other non-financial assets271.38271.5Total non-financial assets71.38271.5Total Assets1,020.98993.1II. LIABILITIES AND EQUITY11I) Financial Liabilities1,020.98993.1(i) Dues of nicro enterprises and small enterprises(ii) Dues of Other than micro enterprises and small enterprises(ii) Dues of Other than micro enterprises and small enterprises(ii) Dues of Other than micro enterprises and small enterprises(ii) Dues of Other than micro enterprises and small enterprises(ii) Dues of Other than micro enterprises and small enterprises(ii) Dues of Other than micro enterprises and small enterprises(iii) Dues of Other than micro enterprises(i) Dues of Other than Debt Securities)135.54128(j) Other financial liabilities1.35(j) Other financial liabilities.<	1) Financial Assets		0.54
(i) Trade receivables736.57709.8:(c) Loans1.231.2(d) Urvestments1.231.2(d) Other financial assets7.957.9Total financial assets749.60721.5Total financial assets749.60721.5(a) Current tax assets (net)29.6930.7(b) Deferred tax assets (net)0.081.2(c) Other non financial assets222.00222.2(d) Other non financial assets271.38271.3Total non-financial assets271.38271.3Total Assets1,020.98993.4I) LIABILITIES AND EQUITY11I) Financial Liabilities1,020.98993.4(i) Dues of nicro enterprises and small enterprises(ii) Dues of nicro enterprises and small enterprises(iii) Dues of Other than micro enterprises and small enterprises(i) Dues of nicro enterprises and small enterprises(ii) Dues of Other than micro enterprises and small enterprises(iii) Dues of Other than incro enterprises and small enterprises(i) Dues of Other than incro enterprises and small enterprises(iii) Dues of Other than incro enterprises and small enterprises(i) Dues of Other than incro enterprises and small enterprises(ii) Dues of Other than incro enterprises and small enterprises(iii) Other entamical liabilities1.3.9112Total financial Liabil	(a) Cash and cash equivalents	3.85	2.54
(c) Loans       736.57       700.5.3         (d) Investments       1.23       1.2         (d) Other financial assets       7.95       7.9         Total financial assets       749.60       721.5         Total financial assets       749.60       721.5         (a) Current tax assets (net)       29.69       30.7         (b) Deferred tax assets (net)       0.08       1.2         (c) Property, plant and equipment       22.00       222.0         (d) Other non financial assets       271.38       271.5         Total non-financial assets       271.38       271.5         Total Assets       1,020.98       993.0         IL LIABILITIES AND EQUITY       1       1         I) Financial Liabilities       1,020.98       993.0         (i) Dues of micro enterprises and small enterprises       -       -         (ii) Dues of Other than micro enterprises and small enterprises       -       -         (ii) Dues of Other than Debt Securities)       135.54       128         (i) Dues of other than Debt Securities)       13.91       12         Total financial liabilities       13.91       12         Total financial liabilities       13.91       12         Total financial liabilities			
(c) Loans       7,05       7,95         (d) Investments       7,95       7,95         (d) Other financial assets       7,95       7,95         Total financial assets       749,60       721.5         Total financial assets       749,60       721.5         (a) Current tax assets (net)       20,69       30.7         (b) Deferred tax assets (net)       0.08       1.2         (c) Other non financial assets       222.00       222.2         (d) Other non financial assets       271.3       271.3         Total Assets       1,020.98       993.4         II. LIABILITIES AND EQUITY       1       1         I) Financial Liabilities       1,020.98       993.4         (i) Dras of nicro enterprises and small enterprises       -       -         (ii) Dues of Other than micro enterprises and small enterprises       -       -         (ii) Dues of Other than micro enterprises and small enterprises       -       -         (i) Dues of Other than micro enterprises and small enterprises       -       -         (iii) Dues of Other than micro enterprises and small enterprises       -       -         (i) Dues of Other than micro enterprises and small enterprises       -       -         (i) Dues of Other than micro enterprises and sma	(i) Trade receivables	-	709.85
(d) Investments       1.2.1       7.95       7.9         (d) Other financial assets       749.60       721.5         Total financial assets       19.61       17.2         (a) Current tax assets (net)       29.69       30.7         (b) Deferred tax assets (net)       0.08       1.3         (c) Other non financial assets       222.00       222.2         (d) Other non financial assets       271.38       271.3         Total Assets       1,020.98       993.4         II. LIABILITIES AND EQUITY       1       1         I) Dues of micro enterprises and small enterprises       -       -         (i) Dues of Other than micro enterprises and small enterprises       -       -         (ii) Dues of Other than micro enterprises and small enterprises       -       -         (ii) Dues of Other than micro enterprises and small enterprises       -       -         (ii) Dues of Other than micro enterprises and small enterprises       -       -       -         (iii) Dues of Other than micro enterprises and small enterprises       -       -       -         (ii) Dues of Other than micro enterprises and small enterprises       -       -       -         (j) Other payables       -       -       -       -       -		The second second second	1.23
(d) Other financial assets       749.60       721.5         Total financial assets       749.60       721.5         2) Non-financial assets       19.61       17.2         (a) Current tax assets (net)       29.69       30.7         (b) Deferred tax assets (net)       20.08       1.5         (c) Other non financial assets       222.00       222.20         (d) Other non financial assets       271.38       271.5         Total Assets       1,020.98       993.0         Total Assets       1,020.98       993.0         II. LIABILITIES AND EQUITY       1       1         1) Financial Liabilities       -       -         (i) Dues of micro enterprises and small enterprises       -       -         (ii) Dues of Other than micro enterprises and small enterprises       -       -         (ii) Dues of Other than micro enterprises and small enterprises       -       -         (i) Dues of Other than micro enterprises and small enterprises       -       -         (ii) Dues of Other than nuicro enterprises and small enterprises       -       -         (i) Dues of ther than Debt Securities)       135.54       128         (d) Other financial liabilities       149.45       141         2) Non-Financial Liabilities       1.		and a start the second second	7.95
Total Imancial Assets2) Non-financial assets19.6117.2(a) Current tax assets (net)29.6930.7(b) Deferred tax assets (net)2.0831.5(c) Property, plant and equipment2.22002222.00(d) Other non financial assets271.38271.3Total non-financial assets271.38271.3Total Assets1,020.98993.1II. LIABILITIES AND EQUITY111) Financial Liabilities22(i) Dues of micro enterprises and small enterprises-(ii) Dues of Other than micro enterprises and small enterprises-(ii) Dues of Other than micro enterprises and small enterprises-(ii) Dues of Other than micro enterprises and small enterprises-(iii) Dues of Other than micro enterprises and small enterprises-(i) Dues of Other than micro enterprises and small enterprises-(ii) Dues of Other than micro enterprises and small enterprises-(iii) Dues of Other than micro enterprises and small enterprises-(i) Dues of Other than Debt Securities)135.54(b) Debt Securities13.91(c) Other financial liabilities149.45(d) Other financial liabilities5.15(a) Current tax liability (net)2.42(b) Provisions1.35(c) Other non-financial liabilities5.15(d) Current tax liability (net)2.42(e) Other equity562.61(f) Other equity562.61(h) Other equity562.61 <t< td=""><td></td><td>CONSTRUCTION OF A DESCRIPTION</td><td>721.57</td></t<>		CONSTRUCTION OF A DESCRIPTION	721.57
(a) Current tax assets (net)19.01 29.6930.7 30.7(b) Deferred tax assets (net)0.081.5(c) Property, plant and equipment0.081.5(d) Other non financial assets221.00222.4Total non-financial assets271.38271.5Total non-financial assets271.38271.5Total Assets1,020.98993.5II. LIABILITIES AND EQUITY111) Financial Liabilities11(i) Dues of micro enterprises and small enterprises-(ii) Dues of micro enterprises and small enterprises-(ii) Dues of Other than micro enterprises and small enterprises-(iii) Dues of Other than micro enterprises and small enterprises-(i) Dues of Other than micro enterprises and small enterprises-(ii) Dues of Other than micro enterprises and small enterprises-(iii) Dues of Other than micro enterprises and small enterprises-(b) Debt Securities)135.54128(c) Borrowings (other than Debt Securities)139.1(d) Other financial liabilities149.45141Total financial liabilities5.153Total non-financial liabilities5.153Total non-financial liabilities5.153Total non-financial liabilities5.153Total financial liabilities5.153Total financial liabilities5.153Total financial liabilities5.153Total financial liabilities5.153<	Total financial assets	749.00	
(a) Current tax assets (net)29.6930.7(b) Deferred tax assets (net)0.081.5(c) Property, plant and equipment222.00222.00(d) Other non financial assets271.38271.3Total non-financial assets271.38271.3Total Assets1,020.98993.1ILIABILITIES AND EQUITY11) Financial Liabilities11(i) Dues of micro enterprises and small enterprises-(ii) Dues of Other than micro enterprises and small enterprises-(ii) Dues of Other than micro enterprises and small enterprises-(ii) Dues of Other than micro enterprises and small enterprises-(ii) Dues of Other than micro enterprises and small enterprises-(iii) Dues of Other than Debt Securities)135.54(jii) Dues of Other than Debt Securities)135.54(jii) Dues of Other than Debt Securities)135.54(jiii) Dues of Other than Debt Securities)1.35(jiii) Dues of Infancial liabilities1.35(jiii) Dues of Other than Debt Securities)1.35(ji	2) Non-financial assets	10.61	17.28
(b) Deferred tax assets (net)0.081.5(c) Property, plant and equipment222.00222.01(d) Other non financial assets271.38271.4Total non-financial assets271.38271.41) Financial Liabilities1,020.98993.4(i) Dues of micro enterprises and small enterprises(ii) Dues of other than micro enterprises and small enterprises(iii) Dues of other than micro enterprises and small enterprises(ii) Dues of micro enterprises and small enterprises(iii) Dues of other than micro enterprises and small enterprises(ii) Dues of other than micro enterprises and small enterprises(ii) Dues of other than micro enterprises and small enterprises(i) Dues of other than Debt Securities)135.54128(d) Other financial liabilities149.451412) Non-Financial Liabilities1.351(c) Other non-financial liabilities5.153Total non-financial liabilities8.92-3) Equity(a) Equity share capital300.00300(b) Other equity562.61544(c) Non controlling interest(c) Non controlling interest(d) Other equity562.61544(e) Non controlling interest(f) Other equity562.61544(h) Other equity(h) Other equity- <td></td> <td></td> <td>30.70</td>			30.70
(c) Property, plant and equipment222.00222.0(d) Other non financial assets271.38271.3Total non-financial assets271.38271.3Total Assets1,020.98993.1II. LIABILITIES AND EQUITY111) Financial Liabilities11(i) Dues of micro enterprises and small enterprises-(ii) Dues of Other than micro enterprises and small enterprises-(ii) Dues of Other than micro enterprises and small enterprises-(ii) Dues of Other than micro enterprises and small enterprises-(ii) Dues of Other than micro enterprises and small enterprises-(ii) Dues of Other than Debt Securities)135.54(ii) Dues of Other than Debt Securities)135.54(iii) Dues of Other than Debt Securities)135.54(iii) Dues of Other than Debt Securities)135.54(iii) Dues of Other than Debt Securities)135.54(i) Dues of Other than Debt Securities)135.54(iii) Other financial liabilities149.45(iii) Other non-financial liabilities5.153300.003) Equity300.00(i) Equity share capital300.00(ii) Other equity562.61(iii) Other equity562.61(iii) Dues of other than capital300.00			1.53
(d) Other non-financial assets271.38271.3Total non-financial assets1,020.98993.4Total Assets1,020.98993.4II. LIABILITIES AND EQUITY111) Financial Liabilities (i) Dues of micro enterprises and small enterprises (i) Dues of Other than micro enterprises and small enterprises (ii) Dues of Other than micro enterprises and small enterprises (ii) Dues of Other than micro enterprises and small enterprises (ii) Dues of Other than micro enterprises and small enterprises (ii) Dues of Other than micro enterprises and small enterprises (ii) Dues of Other than Debt Securities)135.54128(d) Other financial liabilities139.11212Total financial Liabilities (a) Current tax liabilities149.451412) Non-Financial Liabilities (a) Current tax liabilities2.422(b) Provisions 	(c) Property, plant and equipment		222.00
Total non-financial assetsImage: constraint of the systemTotal Assets1,020.98II. LIABILITIES AND EQUITY1) Financial Liabilities (a) Payables (i) Dues of micro enterprises and small enterprises(i) Dues of Other than micro enterprises and small enterprises-(ii) Dues of Other than micro enterprises and small enterprises-(ii) Dues of Other than micro enterprises and small enterprises-(ii) Dues of Other than micro enterprises and small enterprises-(ii) Dues of Other than micro enterprises and small enterprises-(ii) Dues of Other than Debt Securities)135.54(b) Debt Securities13.91(c) Borrowings (other than Debt Securities)135.54(d) Other financial liabilities149.452) Non-Financial Liabilities5.15(a) Current tax hability (net)2.42(b) Provisions1.35(c) Other non-financial liabilities5.153) Equity-(a) Equity share capital300.00(b) Other equity562.61(c) Non controlling interest-Total Equity862.6184-			271.51
Total Assets1,020.70II. LIABILITIES AND EQUITYIII. LIABILITIES AND EQUITY1) Financial Liabilities(a) Payables(a) Payables(b) Dues of micro enterprises and small enterprises(b) Dues of micro enterprises and small enterprises(c) Dues of micro enterprises and small enterprises(c) Other payables(c) Dues of micro enterprises and small enterprises(c) Dues of micro enterprises and small enterprises(c) Dues of Other than micro enterprises and small enterprises(c) Dues of Other than Debt Securities)135.54(d) Other financial liabilities1391(d) Other financial liabilities149.45(e) Don-Financial liabilities1.35(f) Other non-financial liabilities5.15(f) Other non-financial liabilities5.15(f) Other equity562.61(f) Other equit	Total non-financial assets		
II. LIABILITIES AND EQUITY         1) Financial Liabilities <ul> <li>(a) Payables</li> <li>(b) Trade payables</li> <li>(c) Dues of micro enterprises and small enterprises</li> <li>(d) Other payables</li> <li>(i) Dues of Other than micro enterprises and small enterprises</li> <li>(ii) Dues of micro enterprises and small enterprises</li> <li>(ii) Dues of micro enterprises and small enterprises</li> <li>(ii) Dues of Other than micro enterprises and small enterprises</li> <li>(ii) Dues of Other than micro enterprises and small enterprises</li> <li>(iii) Dues of Other than Debt Securities)</li> <li>(b) Debt Securities</li> <li>(c) Borrowings (other than Debt Securities)</li> <li>(d) Other financial liabilities</li> <li>135.54</li> <li>128</li> <li>(d) Other financial liabilities</li> <li>139.1</li> <li>122</li> </ul> 2) Non-Financial Liabilities         135.54           (a) Current tax liability (net)         2.42 <li>(c) Other non-financial liabilities</li> <li>5.15</li> <li>33</li> (a) Equity         300.00 <li>(a) Equity share capital</li> <li>(b) Other equity</li> <li>(c) Non controlling interest</li> (c) Non controlling interest           (d) Cher equity <li>(f) Classical (f) Classical</li>	Total Accord	1,020.98	993.08
(a) Payables(I) Trade payables(i) Dues of micro enterprises and small enterprises-(ii) Dues of Other than micro enterprises and small enterprises-(ii) Dues of micro enterprises and small enterprises-(ii) Dues of Other than micro enterprises and small enterprises-(ii) Dues of Other than micro enterprises and small enterprises-(ii) Dues of Other than micro enterprises and small enterprises-(ii) Dues of Other than micro enterprises and small enterprises-(b) Debt Securities135.54(c) Borrowings (other than Debt Securities)135.54(d) Other financial liabilities149.452) Non-Financial Liabilities-(a) Current tax liability (net)2.42(b) Provisions2.15(c) Other non-financial liabilities8.923) Equity-(a) Equity share capital300.00(b) Other equity562.61(c) Non controlling interest <td></td> <td>1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1</td> <td></td>		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	
(I) Trade payablesI(i) Dues of micro enterprises and small enterprisesI(ii) Dues of Other than micro enterprises and small enterprisesI(II) Other payablesI(i) Dues of Micro enterprises and small enterprisesI(ii) Dues of Other than micro enterprises and small enterprisesI(ii) Dues of Other than micro enterprises and small enterprisesI(iii) Dues of Other than micro enterprises and small enterprisesI(b) Debt SecuritiesI(c) Borrowings (other than Debt Securities)I(d) Other financial liabilitiesI149.45I2) Non-Financial LiabilitiesI(a) Current tax liability (net)2.42(b) ProvisionsI(c) Other non-financial liabilities5.153) EquityI(a) Equity share capitalII(a) Equity share capitalII(b) Other equity562.61(c) Non controlling interestII			
(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(ii) Dues of Other than micro enterprises and small enterprises(b) Debt Securities(c) Borrowings (other than Debt Securities)(d) Other financial liabilities13.9112Total financial liabilities(a) Current tax liabilities(c) Other non-financial liabilities(c) Other non-financial liabilities13.513.53) Equity(a) Equity share capital(a) Equity share capital(a) Equity share capital(b) Other equity(c) Non controlling interestTotal Equity862.6184			
(ii) Dues of Other than micro enterprises and small enterprisesImage: constraint of the enterprises and small enterprises(II) Other payables(i) Dues of micro enterprises and small enterprises(ii) Dues of Other than micro enterprises and small enterprises135.54(b) Debt Securities135.54(c) Borrowings (other than Debt Securities)135.54(d) Other financial liabilities13.91Total financial liabilities149.45(a) Current tax liability (net)2.42(b) Provisions1.35(c) Other non-financial liabilities5.153) Equity8.92(a) Equity share capital300.00(b) Other equity562.61(c) Non controlling interest-Total Equity862.6184-	(1) Trade payables		
(II) Other payables (i) Dues of micro enterprises and small enterprisesImage: constraint of the enterprises of the en	(i) Dues of Other than micro enterprises and small enterprises	-	
(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)(d) Other financial liabilities13.9112Total financial liabilities(a) Current tax liabilities(b) Provisions(c) Other non-financial liabilities(c) Other non-financial liabilities(d) Other equity(e) Other non-financial liabilities(f) Other equity(g) Equity share capital(h) Other equity(h) Oth			
(ii) Dues of Other than micro enterprises and small enterprises135.54(b) Debt Securities135.54(c) Borrowings (other than Debt Securities)135.54(d) Other financial liabilities13.911212Total financial liabilities149.452) Non-Financial Liabilities2.42(a) Current tax liability (net)2.42(b) Provisions1.35(c) Other non-financial liabilities5.153) Equity8.92(a) Equity share capital300.00(b) Other equity562.61(c) Non controlling interest-Total Equity862.61844	(i) Dues of micro enterprises and small enterprises		
(b) Debt Securities135.54128(c) Borrowings (other than Debt Securities)135.54128(d) Other financial liabilities139.112Total financial liabilities149.451412) Non-Financial Liabilities2.422(a) Current tax liability (net)2.422(b) Provisions1.351(c) Other non-financial liabilities5.153Total non-financial liabilities8.9273) Equity300.00300(a) Equity share capital300.00300(b) Other equity562.6154(c) Non controlling interestTotal Equity862.6184	(i) Dues of Other than micro enterprises and small enterprises		1
(c) Borrowings (other than Debt Securities)135.54128(d) Other financial liabilities13.9112Total financial liabilities149.451412) Non-Financial Liabilities2.422(a) Current tax liability (net)2.422(b) Provisions1.351(c) Other non-financial liabilities5.153Total non-financial liabilities8.9273) Equity300.00300(a) Equity share capital300.00300(b) Other equity562.6154(c) Non controlling interestTotal Equity862.6184			
(d) Other financial liabilities13.9112Total financial liabilities149.451412) Non-Financial Liabilities2.422(a) Current tax liability (net)2.422(b) Provisions1.351(c) Other non-financial liabilities5.153Total non-financial liabilities8.9273) Equity300.00300(a) Equity share capital300.00300(b) Other equity562.6154(c) Non controlling interestTotal Equity862.6184		135.54	128.83
Total financial habilities100002) Non-Financial Liabilities2.42(a) Current tax liability (net)2.42(b) Provisions1.35(c) Other non-financial liabilities5.15Total non-financial liabilities8.923) Equity300.00(a) Equity share capital300.00(b) Other equity562.61(c) Non controlling interest-Total Equity862.61	(d) Other financial liabilties		12.65
(a) Current tax liability (net)2.422(b) Provisions1.351(c) Other non-financial liabilities5.153Total non-financial liabilities8.9273) Equity300.00300(a) Equity share capital300.00300(b) Other equity562.61544(c) Non controlling interest-Total Equity862.6184	Total financial liabilities	149.45	141.48
(a) Current tax liability (net)2.422(b) Provisions1.351(c) Other non-financial liabilities5.153Total non-financial liabilities8.9273) Equity300.00300(a) Equity share capital300.00300(b) Other equity562.61544(c) Non controlling interest-Total Equity862.6184	2) Non-Financial Liabilities		
(b) Provisions1.351(c) Other non-financial liabilities5.153Total non-financial liabilities8.9273) Equity8.927(a) Equity share capital300.00300(b) Other equity562.61544(c) Non controlling interestTotal Equity862.6184			
Total non-financial liabilities8.923) Equity (a) Equity share capital (b) Other equity (c) Non controlling interest300.00300 <tr< td=""><td></td><td></td><td>A 14 March 1 March 1</td></tr<>			A 14 March 1 March 1
3) Equity     300.00       (a) Equity share capital     300.00       (b) Other equity     562.61       (c) Non controlling interest     -       Total Equity     862.61			
(a) Equity share capital300.00300(b) Other equity562.61544(c) Non controlling interest-Total Equity862.6184	Total non-financial liabilities	8.92	7.3
(a) Equity share capital300.00300(b) Other equity562.61544(c) Non controlling interest-Total Equity862.6184	3) Equity		
(b) Other equity     562.61     544       (c) Non controlling interest     -     -       Total Equity     862.61     844		300.00	300.0
(c) Non controlling interest     -       Total Equity     862.61		562.61	. 544.2
Total Equity   862.61   84		- 1. 11 - 12 - 14 -	
에는 것은		862.61	1 844.2
Total Liabilities and Faulty 99	Total Liabilities and Equity	1,020.98	8 993.0

Statement of Consolidated Assets and Liabilities



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

말 같은 것 같이 같이 같이 않는 것 같이 않는 것 같이 없다.		₹ In Lakhs Half year ended	
Particulars	Half year ended 30-Sep-22 Unaudited	30-Sep-21 Unaudited	
A. Cash flow from operating activities	20.82	17.44	
Net profit/(loss) before tax	0.03	0.33	
Adjustments for:- Depreciation and amortisation	(0.08)		
- F favor accels	20.77	17.77	
Profit on sale of fixed assess Operating profit before working capital changes			
Adjustments for:-		0.01	
Other financial assets	(26.72)	(22.25	
(Increase)/Decrease in Loans	6.71	5.9	
Increase /(Decrease) in borrowings	1.26	4.34	
Other financial liabilities	1.75	(1.55	
Other liabilities	3.77	4.2.	
Cash generated from operations	(3.96)	(2.40	
( ) - ill/refund	(0.19)	1.7.	
Income tax (paid)/retuind Net cash inflow/(outflow) from operating activities			
B. Cash flow from investing activities	1.50		
and official accepted	1.50		
Net cash inflow / (outflow) from investing activities			
C. Cash inflow/(outflow) from financing activities			
C. Cash inflow/(outflow) if on influencing Net cash inflow / (outflow) used in financing activities			
	1.31	1.7	
Net changes in cash and cash equivalents	2.54	2.8	
Opening Cash and cash equivalents Closing Cash and cash equivalents	3.85	4.5	

(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'.



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

-		Quarter Ended			Half year ended		Year Endec	
	Particulars	30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22	
۲.		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Segment revenue	A CARGO		A State States	10 1 14	28,48	57.3	
	Investment & Finance	15.89	15.72	14.75	31.61	28.40	e to the end	
	Others					28.48	57.3	
	Total segment revenue	15.89	15.72	14.75	31.61	20.40		
	Less: Inter-segment revenue		1. A. A. A.		31.61	28.48	57.3	
	Revenue from operation as per the Statement Profit and Loss	15.89	15.72	14.75	31.01	20110	al the Spine	
		.**						
2	Segment results (Profit/ (loss) before tax	0.00	10.00	7.85	19.64	15.34	32.0	
	Investment & Finance	9.55	10.09 0.58	0.52	1.18	2.10	2.5	
	Others	0.60	10.58	8.37	20.82	17.44	34.6	
	Profit before tax	10.15	1.33	(2.63)	(2.50)	(1.72)	(9.2	
	Tax Expense	(3.83)	1.55	(2.05)			25.4	
	Profit / (loss) on disposal of Associates	6.32	12.00	5.74	18.32	15.72	25.4	
	Profit After Tax	0.52	12.00			and the second second		
		ч <u>у</u>			11. See	0.015	631.7	
3	Segment assets	656.24	645.85	616.15	656.24	616.15 359.95	361.3	
	Investment & Finance	364.75	363.04	359.95	364.75	976.10	993.0	
	Others	1,020.99	1,008.89	976.10	1,020.99	970.10	R. (89);	
	Total assets				1	1 and to The		
	Consent Nabilities				147.45	134.55	139.0	
4	Segment liabilities Investment & Finance	147.45	144.94	134.55	10.93	6.96	9.7	
	Others	10.93	10.33	6.96	158.38	141.51	148.7	
	Total liabilities	- 158.38	155.27	141.51				



Notes to Statement of Unaudited Standalone and Consolidated Financial Results for the Quarter and Half year ended September 30, 2022

- 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, 2022. In compliance with regulation 33 of Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) regulations, 2015, a limited review of financials results for the half year ended September 30, 1. 2022 has been carried out by the Statutory auditors. 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.
- 2.
- The unaudited financial results of the Company have been prepared in necordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act 2012 (The test 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. 3. Loans amounting INR 551.24 Lakhs which include the principal loan amount and interest due on it. The company / group is not able to
- recover the interest along with principal amounts. On the basis of ongoing discussions, Management is of the view that these loans are recoverable and not required any provision on the same. The auditor has drawn attention to this fact in Limited Review Report. 4. The company / group has recognised the interest income amounting INR 31.61 Lakhs on certain loans as stated in Note 4 above. On the basis of oppoing discussions. Management is of the studied
- basis of ongoing discussions, Management is of the view that these interest are recoverable and not required to derecognise it. The auditor 5.
- The company / group has deferred tax assets (net) on unabsorbed depreciation & business losses and of MAT credit entitlement as on year end date of amounting to INIP COLLECTOR TO UNAPPENDENT OF the company / group end date of amounting to INR 6.90 lakhs and INR 22.79 lakhs respectively. On the basis of future prospects of the company / group, management is confident that the company / like and the company is confident that the company of the context of the Management is confident that the company/group will have sufficient profits against these unused tax credit and unused losses. The auditor has drawn attention to the fact in Limited Provident Prov 6. has drawn attention to the fact in Limited Review Report.
- Previous periods figures have been re-grouped/reclasified to current period's classification.

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

Rakesh Jain Managing Director

Place : New Delhi Date : November 14, 2022

7.