

# 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-10<sup>th</sup> February, 2020

**The Bombay Stock Exchange Limited**  
1<sup>st</sup> Floor, New Trading Ring,  
Rotunda Building, PJ Towers,  
Dalal Street, Fort,  
Mumbai – 400 001

**Ref: Scrip Code: 530581**

**Sub: Outcome of Board Meeting held on February 10, 2020**

Dear Sir/Madam,

We hereby wish to inform you that the Board of Directors of the Company has at its meeting held today i.e.

Date of Meeting: Monday, February 10, 2020

Time of Commencement of the Board Meeting: 3:00 P.M.

Time of Conclusion of the Board Meeting: 8:00 P.M. inter-alia, transacted the following business:

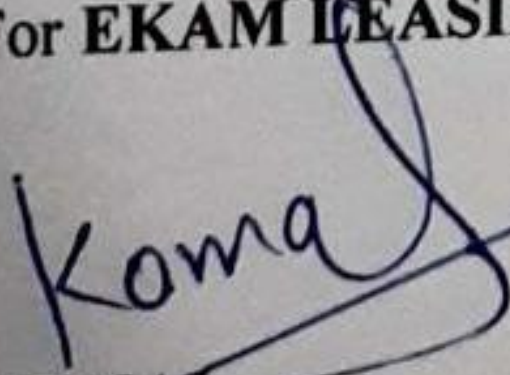
Pursuant to Regulation 30, 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are also enclosing herewith the following documents, duly approved by the board of Directors at its Meeting held today:-

- The Unaudited (Standalone & Consolidated) Financial Results (Provisional) for the Quarter and Nine Months ended on December 31, 2019 as recommended by the Audit Committee pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Limited Review Report (Standalone & Consolidated) for the Quarter and Nine Months ended on December 31, 2019.
- Re- appointment of Mrs. Mamta Jain (Non- Executive -Woman Director) for the period of 5 years, subject to approval of Shareholders in the ensuing general meeting.

Kindly take the same on record and acknowledge the receipt.

Thanking You,  
Yours Faithfully,

For EKAM LEASING AND FINANCE CO. LIMITED

  
KOMAL

COMPANY SECRETARY & COMPLIANCE OFFICER



# DOOGAR & ASSOCIATES

Chartered Accountants

**Independent Auditor's Report on Quarterly and Year to Date Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended**

**Review Report to,  
The Board of Directors  
Ekam Leasing and Finance Co. Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Ekam Leasing and Finance Co. Limited (the "Company") for the quarter ended December 31, 2019 and year to date from April 01, 2019 to December 31, 2019 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review 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 Standards an Auditing 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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The comparative Ind AS financial information of the Company for the corresponding quarter and period ended December 31, 2018, included in these unaudited standalone Ind AS financial results, are prepared by the management in accordance with the recognition and measurement principles of Accounting Standard 25 "Interim Financial Reporting", as specified under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, adjusted for the differences in the accounting principles adopted by the Company on transition to the Ind AS, which has been approved by the Company's Board of Directors but the same has not been subjected to a limited review.

For Doogar and Associates  
Chartered Accountants  
Firm Registration No. 000561N  
  
Vardiman Doogar New Delhi  
Partner  
Membership No. 517347  
UDIN:- 20517347AAAABT7192

**Place:** New Delhi  
**Date:** February 10, 2020

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

CIN- L74899DL1993PLC055697

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

Email ID: ekam.leasing1@gmail.com

**Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended December 31, 2019**

(Rs. in lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended	
		31-Dec-19	30-Sep-19	31-Dec-18	31-Dec-19	31-Dec-18
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
<b>1</b>	<b>Revenue from operations</b>					
	(a) Interest Income	11.97	9.78	17.71	31.47	61.63
	(b) Sale of Service	-	-	-	-	-
	<b>Total Revenue from operations</b>	<b>11.97</b>	<b>9.78</b>	<b>17.71</b>	<b>31.47</b>	<b>61.63</b>
<b>2</b>	Other Income	-	3.50	-	62.76	0.54
<b>3</b>	<b>Total Income</b>	<b>11.97</b>	<b>13.28</b>	<b>17.71</b>	<b>94.23</b>	<b>62.17</b>
<b>4</b>	<b>Expenses</b>					
	(a) Finance costs	6.57	7.14	9.15	21.11	27.86
	(b) Impairment on financial instruments	(57.70)	-	-	106.97	25.35
	(c) Employee benefits expenses	1.50	1.50	1.78	4.48	4.33
	(d) Depreciation and amortisation expense	0.35	0.35	0.37	1.05	1.21
	(e) Other expenses	1.16	2.76	2.53	10.30	10.31
	<b>Total Expenses</b>	<b>(48.12)</b>	<b>11.75</b>	<b>13.83</b>	<b>143.91</b>	<b>69.06</b>
<b>5</b>	<b>Profit/(Loss) before tax</b>	<b>60.09</b>	<b>1.53</b>	<b>3.88</b>	<b>(49.68)</b>	<b>(6.89)</b>
<b>6</b>	<b>Tax Expenses :</b>					
	(a) Current tax	0.53	0.27	1.32	11.67	5.56
	(b) Income tax earlier years	-	-	-	-	-
	(c) Deferred tax	0.31	(0.03)	(0.06)	0.24	(6.78)
	<b>Total Tax Expenses</b>	<b>0.84</b>	<b>0.24</b>	<b>1.26</b>	<b>11.91</b>	<b>(1.22)</b>
<b>7</b>	<b>Profit/(Loss) for the period</b>	<b>59.25</b>	<b>1.29</b>	<b>2.62</b>	<b>(61.59)</b>	<b>(5.67)</b>
<b>8</b>	<b>Other Comprehensive Income</b>					
	(i) Items that will not be re-classified to profit or loss					
	(a) Changes in fair value gain/(loss) of FVOCI equity instruments	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss account	-	-	-	-	-
	<b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9</b>	<b>Total Comprehensive Income /(Loss) for the period</b>	<b>59.25</b>	<b>1.29</b>	<b>2.62</b>	<b>(61.59)</b>	<b>(5.67)</b>
<b>10</b>	Paid up equity shares capital (Face value Rs. 5/-	300.00	300.00	300.00	300.00	300.00
<b>11</b>	Earning/(Loss) per share (Face Value Rs. 5/- each)					
	(a) Basic (amount in Rs.)	0.99	0.02	0.04	(1.03)	(0.09)
	(b) Diluted (amount in Rs.)	0.99	0.02	0.04	(1.03)	(0.09)

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 : February 10, 2020

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

CIN- L74899DL1993PLC055697

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

Email ID: ekam.leasing1@gmail.com

**Notes to Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended December 31, 2019**

1. The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on February 10, 2020. Further in accordance with the requirement under SEBI (Listing and Obligation Disclosure Requirement) Regulations, 2015, the Statutory Auditors have carried out limited review for the quarter and nine months ended December 31, 2019.
2. The standalone financial results do not include the figures for the previous year ended March 31, 2019 as per exemption granted under SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
3. During the quarter no investor's complaint was received and disposed off and pending either at the beginning or at the end of the quarter.
5. The Company has adopted Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act 2013('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 from April 01, 2019 and the effective date of such transition is April 01, 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the Reserve Bank of India ('RBI') (Collectively referred to as 'the Previous GAAP'). Accordingly, the impact of transition has been recorded in the opening reserves as at April 01, 2018. The corresponding figures presented in these results have been prepared on the basis of the previously published unaudited/audited results under previous GAAP for the relevant periods, duly re-stated to Ind AS.
6. Previous periods figures have been re-grouped/reclassified to current period's classification.
7. As required by paragraph 32 of Ind AS 101, net profit reconciliation between the figures reported under Previous GAAP and Ind AS is as under:

Particulars	Quarter Ended	Nine Months Ended
	31-Dec-18	31-Dec-18
	Unaudited	Unaudited
Net Profit After Tax as reported under Previous GAAP	2.62	(5.67)
Adjustments increasing/(decreasing) Net Profit After Tax as reported under Previous GAAP:		
<b>Net Profit After Tax as per Ind AS</b>	2.62	(5.67)
Other comprehensive income, net of tax		-
<b>Total comprehensive income</b>	<b>2.62</b>	<b>(5.67)</b>

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 : February 10, 2020

# DOOGAR & ASSOCIATES

Chartered Accountants

## Independent Auditor's Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended

To  
Board of Directors  
Ekam Leasing and Finance Co. Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") of Ekam Leasing and Finance Co. Limited (the Holding Company) and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), and its associates for the quarter ended December 31, 2019 and the year to date from April 01, 2019 to December 31, 2019, 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 (the "Listing Regulations").
2. This statement which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review 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 Standards on Auditing 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 No. CIR/CFD/CMD 1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.
4. The Statement includes the results of the entities mentioned in Annexure 1.
5. Based on our review conducted and procedures performed as stated above and based on the consideration of the review of other auditors referred to in paragraph 6 below, 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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The comparative Ind AS financial information of the Company for the corresponding quarter and period ended December 31, 2018, included in these consolidated Ind AS financial results, prepared by the management in accordance with the recognition and measurement principles of Accounting Standard 25 "Interim Financial Reporting", as specified under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, adjusted for the differences in the

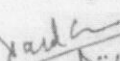
accounting principles adopted by the Company on transition to the Ind AS, which has been approved by the Holding Company's Board of Directors but the same has not been subjected to a limited review.

7. We did not review the interim financial results of subsidiaries included in the Statement whose financial information reflects total revenues of Rs. 5.30 Lakhs and Rs. 15.95 lakhs, total net profit after tax of Rs 3.30 Lakhs and Rs. 9.83 Lakhs, total comprehensive income of Nil and Nil, for the quarter and nine-month period ended on December 31, 2019, respectively. The Statement also includes the Group's share of net profit/(loss) after tax of Rs. Nil and Rs. 0.37 lakhs, for the quarter and nine-month period ended on December 31, 2019, respectively, as considered in the Statement, in respect of one associate, whose interim financial results have not been reviewed by us. These interim financial results have not been reviewed by other auditors and have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associate is based solely on the management certified accounts. In our opinion and according to the information and explanation given to us by the management, the same is not material to the Group. Our review report is not modified in respect of these matters.

For Doogar and Associates

Chartered Accountants

Firm Registration No. 000561N

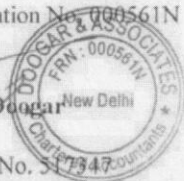


Vardhiman Doogar

Partner

Membership No. 317347

UDIN:- 20517347AAAABU5095



Place: New Delhi

Date: February 10, 2020

**Annexure 1 - List of entities included in the Statement**

**List of subsidiaries**

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

\*Ceased to be subsidiary from September 30, 2019.

**List of associates**

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

\*Ceased to be associate from June 30, 2019.

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Email ID: ekam.leasing1@gmail.com

**Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended December 31, 2019**

(Rs. in lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended	
		31-Dec-19	30-Sep-19	31-Dec-18	31-Dec-19	31-Dec-18
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
<b>1</b>	<b>Revenue from operations</b>					
	(a) Interest Income	11.97	9.78	17.71	31.47	61.63
	(b) Sale of Service	-	-	-	-	-
	<b>Total Revenue from operations</b>	<b>11.97</b>	<b>9.78</b>	<b>17.71</b>	<b>31.47</b>	<b>61.63</b>
<b>2</b>	<b>Other Income</b>	<b>1.57</b>	<b>1.57</b>	<b>2.06</b>	<b>4.87</b>	<b>9.77</b>
<b>3</b>	<b>Total Income</b>	<b>13.54</b>	<b>11.35</b>	<b>19.77</b>	<b>36.34</b>	<b>71.40</b>
<b>4</b>	<b>Expenses</b>					
	(a) Finance costs	2.85	3.35	6.66	10.04	20.42
	(b) Impairment on financial instruments	(57.70)	-	-	106.97	25.35
	(c) Employee benefits expenses	2.10	2.10	2.38	6.28	6.13
	(d) Depreciation and amortisation expense	0.35	0.35	0.37	1.05	1.21
	(e) Other expenses	1.25	2.83	2.67	10.94	10.69
	<b>Total Expenses</b>	<b>(51.15)</b>	<b>8.63</b>	<b>12.08</b>	<b>135.28</b>	<b>63.80</b>
<b>5</b>	<b>Profit/(Loss) before tax</b>	<b>64.69</b>	<b>2.72</b>	<b>7.69</b>	<b>(98.94)</b>	<b>7.60</b>
<b>6</b>	<b>Profit / (Loss) from Associates</b>					
	Share of Profit/(Loss) from Associates	-	0.12	(0.35)	0.37	(1.06)
	Profit / (loss) on disposal of Associates	-	-	-	61.07	-
	<b>Net Profit / (Loss) from Associates</b>	<b>-</b>	<b>0.12</b>	<b>(0.35)</b>	<b>61.44</b>	<b>(1.06)</b>
<b>7</b>	<b>Profit/ (Loss) after tax and share in profit of associates</b>	<b>64.69</b>	<b>2.84</b>	<b>7.34</b>	<b>(37.50)</b>	<b>6.54</b>
	Profit / (loss) on disposal of Subsidiary	-	0.43	-	0.43	-
<b>8</b>	<b>Profit/ (Loss) after tax and share in profit of associates and subsidiaries</b>	<b>64.69</b>	<b>3.27</b>	<b>7.34</b>	<b>(37.07)</b>	<b>6.54</b>
<b>9</b>	<b>Tax Expenses :</b>					
	(a) Current tax	1.61	1.46	1.32	15.12	5.56
	(b) Income tax earlier years	0.23	-	3.19	0.23	(0.58)
	(c) Deferred tax	0.31	(0.03)	(0.06)	0.24	(6.78)
	<b>Total Tax Expenses</b>	<b>2.15</b>	<b>1.43</b>	<b>4.45</b>	<b>15.59</b>	<b>(1.80)</b>
<b>10</b>	<b>Profit/(Loss) for the period</b>	<b>62.54</b>	<b>1.84</b>	<b>2.89</b>	<b>(52.66)</b>	<b>8.34</b>
<b>11</b>	<b>Other Comprehensive Income</b>					
	(i) Items that will not be re-classified to profit or loss					
	(a) Changes in fair value gain/(loss) of FVOCI equity instruments	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss account	-	-	-	-	-
	<b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>12</b>	<b>Total Comprehensive Income /(Loss) for the period</b>	<b>62.54</b>	<b>1.84</b>	<b>2.89</b>	<b>(52.66)</b>	<b>8.34</b>
<b>13</b>	<b>Net Profit attributable to :-</b>					
	Owner of parent	62.54	1.84	2.89	(52.66)	8.34
	Non-controlling interest	-	-	-	-	-
<b>14</b>	<b>Other Comprehensive Income attributable to :-</b>					
	Owner of parent	-	-	-	-	-
	Non-controlling interest	-	-	-	-	-
<b>15</b>	<b>Total Comprehensive Income attributable to :-</b>					
	Owner of parent	62.54	1.84	2.89	(52.66)	8.34
	Non-controlling interest	-	-	-	-	-
<b>16</b>	<b>Paid up equity shares capital (Face value Rs. 5/-)</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>
<b>17</b>	<b>Earning/(Loss) per share (Face Value Rs. 5/- each)</b>					
	(a) Basic (amount in Rs.)	1.04	0.03	0.05	(0.88)	0.14
	(b) Diluted (amount in Rs.)	1.04	0.03	0.05	(0.88)	0.14



**EKAM LEASING AND FINANCE CO. LTD.**  
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**Email ID: ekam.leasing1@gmail.com**

**Segment wise Revenue, Results, Assets and Liabilities for the Quarter and Nine Months Ended December 31, 2019**

(Rs. in lakhs)

S.N.	Particulars	Quarter Ended			Nine Months Ended	
		31-Dec-19	30-Sep-19	31-Dec-18	31-Dec-19	31-Dec-18
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
<b>1</b>	<b>Segment revenue</b>					
	Investment & Finance	11.97	9.78	17.71	31.47	61.63
	Others	-	-	-	-	-
	<b>Total segment revenue</b>	<b>11.97</b>	<b>9.78</b>	<b>17.71</b>	<b>31.47</b>	<b>61.63</b>
	Less: Inter-segment revenue	-	-	-	-	-
	<b>Revenue from operation as per the Statement Profit and Loss</b>	<b>11.97</b>	<b>9.78</b>	<b>17.71</b>	<b>31.47</b>	<b>61.63</b>
<b>2</b>	<b>Segment results (Profit/ (loss) before tax</b>					
	Investment & Finance	63.82	1.83	5.83	(101.35)	0.02
	Others	0.87	0.89	1.86	2.41	7.58
	<b>Profit before tax</b>	<b>64.69</b>	<b>2.72</b>	<b>7.69</b>	<b>(98.94)</b>	<b>7.60</b>
	Interest Expense	-	-	-	-	-
	Tax Expense	(2.15)	(1.43)	(4.45)	(15.59)	1.80
	Share of Profit/(Loss) from Associates	-	0.12	(0.35)	0.37	(1.06)
	Profit / (loss) on disposal of Subsidiary	-	-	-	0.43	-
	Profit / (loss) on disposal of Associates	-	0.43	-	61.07	-
	<b>Profit After Tax</b>	<b>62.54</b>	<b>1.84</b>	<b>2.89</b>	<b>(52.66)</b>	<b>8.34</b>
<b>3</b>	<b>Segment assets</b>					
	Investment & Finance	560.56	498.24	682.27	560.56	682.27
	Others	375.21	370.60	433.76	375.21	433.76
	<b>Total assets</b>	<b>935.77</b>	<b>868.84</b>	<b>1,116.03</b>	<b>935.77</b>	<b>1,116.03</b>
<b>4</b>	<b>Segment liabilities</b>					
	Investment & Finance	150.99	147.28	285.10	150.99	285.10
	Others	10.02	9.35	23.36	10.02	23.36
	<b>Total liabilities</b>	<b>161.01</b>	<b>156.63</b>	<b>308.46</b>	<b>161.01</b>	<b>308.46</b>

- (i) The Group has reported segment information as per Indian Accounting Standard 108 "Operating Segments" (Ind AS 108) read with SEBI Circular dated 5th July 2016. The identification of operating segments is consistent with performance assessment and resource allocation by the management.

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

CIN- L74899DL1993PLC055697

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

Email ID: ekam.leasing1@gmail.com

**Notes to Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended December 31, 2019**

1. The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on February 10, 2020. Further in accordance with the requirement under SEBI (Listing and Obligation Disclosure Requirement) Regulations, 2015, the Statutory Auditors have carried out limited review for the quarter and nine months ended December 31, 2019.
2. The comparative figures reported in the consolidated financial results in respect of the quarter ended December 31, 2018 and nine months ended December 31, 2018 have been approved by the Company's Board of Directors, but have not been subjected to limited review.
3. The consolidated financial results do not include the figures for the previous year ended March 31, 2019 as per exemption granted under SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
4. During the quarter no investor's complaint was received and disposed off and pending either at the beginning or at the end of the quarter.
5. The Company has adopted Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act 2013('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015 from April 01, 2019 and the effective date of such transition is April 01, 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the Reserve Bank of India ('RBI') (Collectively referred to as 'the Previous GAAP'). Accordingly, the impact of transition has been recorded in the opening reserves as at April 01, 2018.
6. During the period, one of the Associate Company formally known as "NKJ Securities Private Limited" in which the Company holds 45% stake has been struck-off and stand dissolved by the ROC vide Notice no. RoCDelhi248(1)3744362019 dated November 19, 2019. The Holding Company holds an investment of Rs. 45,000 and liability of Rs. 24.12 Lakhs towards borrowings. The management of the company is in the process to seek revival of the Associate Company.
7. Previous periods figures have been re-grouped/reclassified to current period's classification.
8. As required by paragraph 32 of Ind AS 101, net profit reconciliation between the figures reported under Previous GAAP and Ind AS is as under:

Particulars	Quarter Ended	Nine Months Ended
	31-Dec-18	31-Dec-18
	Unaudited	Unaudited
Net Profit After Tax as reported under Previous GAAP	2.89	8.34
Adjustments increasing/(decreasing) Net Profit After Tax as reported under Previous GAAP:	-	-
<b>Net Profit After Tax as per Ind AS</b>	<b>2.89</b>	<b>8.34</b>
Other comprehensive income, net of tax	-	-
<b>Total comprehensive income</b>	<b>2.89</b>	<b>8.34</b>

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 : February 10, 2020