

**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 Nine Months Ended December 31, 2022**

(₹ in lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Revenue from operations</b>						
	(a) Interest Income	16.55	12.97	14.75	48.16	43.23	57.31
	(b) Sale of Service	-	-	-	-	-	-
	<b>Total Revenue from operations</b>	<b>16.55</b>	<b>12.97</b>	<b>14.75</b>	<b>48.16</b>	<b>43.23</b>	<b>57.31</b>
<b>2</b>	Other Income	-	-	-	0.08	-	-
<b>3</b>	<b>Total Income</b>	<b>16.55</b>	<b>12.97</b>	<b>14.75</b>	<b>48.24</b>	<b>43.23</b>	<b>57.31</b>
<b>4</b>	<b>Expenses</b>						
	(a) Finance costs	8.98	8.83	8.13	26.55	24.34	32.23
	(b) Employee benefits expenses	0.60	-	0.45	0.60	1.65	1.65
	(c) Depreciation and amortisation expense	-	-	0.17	0.03	0.50	0.66
	(d) Other expenses	56.16	2.57	2.60	60.73	7.41	9.43
	<b>Total Expenses</b>	<b>65.74</b>	<b>11.40</b>	<b>11.35</b>	<b>87.91</b>	<b>33.90</b>	<b>43.97</b>
<b>5</b>	<b>Profit/(Loss) before tax</b>	<b>(49.19)</b>	<b>1.57</b>	<b>3.40</b>	<b>(39.67)</b>	<b>9.33</b>	<b>13.34</b>
<b>6</b>	<b>Tax Expenses :</b>						
	(a) Current tax	0.71	0.25	0.53	2.20	1.46	2.08
	(b) MAT Credit entitlement	(0.71)	(0.25)	(0.53)	(2.20)	(1.46)	(2.08)
	(c) Income tax earlier years	-	-	-	-	-	-
	(d) Deferred tax	(12.79)	0.42	0.89	(10.29)	2.61	3.65
	<b>Total Tax Expenses</b>	<b>(12.79)</b>	<b>0.42</b>	<b>0.89</b>	<b>(10.29)</b>	<b>2.61</b>	<b>3.65</b>
<b>7</b>	<b>Profit/(Loss) for the period</b>	<b>(36.40)</b>	<b>1.15</b>	<b>2.51</b>	<b>(29.37)</b>	<b>6.72</b>	<b>9.69</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>-</b>
<b>9</b>	<b>Total Comprehensive Income /(Loss) for the period</b>	<b>(36.40)</b>	<b>1.15</b>	<b>2.51</b>	<b>(29.37)</b>	<b>6.72</b>	<b>9.69</b>
<b>10</b>	Paid up equity shares capital (Face value Rs. 5/-	300.00	300.00	300.00	300.00	300.00	300.00
<b>11</b>	Other equity						20.37
<b>12</b>	Earning/(Loss) per share (Face Value Rs. 5/- each)						
	(a) Basic (amount in Rs.)	(0.61)	0.02	0.04	(0.49)	0.11	0.16
	(b) Diluted (amount in Rs.)	(0.61)	0.02	0.04	(0.49)	0.11	0.16

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**Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended December 31, 2022**

(₹ in lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Revenue from operations</b>						
	(a) Interest Income	16.55	12.97	14.75	48.16	43.23	57.31
	(b) Sale of Service	-	-	-	-	-	-
	<b>Total Revenue from operations</b>	<b>16.55</b>	<b>12.97</b>	<b>14.75</b>	<b>48.16</b>	<b>43.23</b>	<b>57.31</b>
<b>2</b>	Other Income	1.27	1.27	1.12	3.88	4.57	5.72
<b>3</b>	<b>Total Income</b>	<b>17.82</b>	<b>14.24</b>	<b>15.87</b>	<b>52.04</b>	<b>47.80</b>	<b>63.03</b>
<b>4</b>	<b>Expenses</b>						
	(a) Finance costs	3.90	3.75	3.39	11.36	10.20	13.53
	(b) Employee benefits expenses	1.20	0.60	1.05	2.40	3.45	4.05
	(c) Depreciation and amortisation expense	-	-	0.17	0.03	0.50	0.66
	(d) Other expenses	56.32	2.67	2.68	61.04	7.64	10.18
	<b>Total Expenses</b>	<b>61.41</b>	<b>7.02</b>	<b>7.29</b>	<b>74.82</b>	<b>21.79</b>	<b>28.42</b>
<b>5</b>	<b>Profit/(Loss) before tax</b>	<b>(43.60)</b>	<b>7.22</b>	<b>8.58</b>	<b>(22.79)</b>	<b>26.01</b>	<b>34.61</b>
<b>6</b>	<b>Profit / (Loss) from Associates</b>						
	Share of Profit/(Loss) from Associates	-	-	-	-	-	-
	Profit / (loss) on disposal of Associates	-	-	-	-	-	-
	<b>Net Profit / (Loss) from Associates</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7</b>	<b>Profit/ (Loss) after tax and share in profit of associates</b>	<b>(43.60)</b>	<b>7.22</b>	<b>8.58</b>	<b>(22.79)</b>	<b>26.01</b>	<b>34.61</b>
	Profit / (loss) on disposal of Subsidiary	-	-	-	-	-	-
<b>8</b>	<b>Profit/ (Loss) after tax and share in profit of associates and subsidiaries</b>	<b>(43.60)</b>	<b>7.22</b>	<b>8.58</b>	<b>(22.79)</b>	<b>26.01</b>	<b>34.61</b>
<b>9</b>	<b>Tax Expenses :</b>						
	(a) Current tax	0.71	0.25	0.53	2.20	1.46	7.88
	(b) MAT Credit entitlement	(0.71)	(0.25)	(0.53)	(2.20)	(1.46)	(2.08)
	(c) Income tax earlier years	0.45	-	-	0.45	-	(0.22)
	(d) Deferred tax	(12.79)	0.42	0.89	(10.29)	2.61	3.65
	<b>Total Tax Expenses</b>	<b>(12.34)</b>	<b>0.42</b>	<b>0.89</b>	<b>(9.84)</b>	<b>2.61</b>	<b>9.23</b>
<b>10</b>	<b>Profit/(Loss) for the period</b>	<b>(31.26)</b>	<b>6.80</b>	<b>7.69</b>	<b>(12.95)</b>	<b>23.41</b>	<b>25.38</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>-</b>
<b>12</b>	<b>Total Comprehensive Income /(Loss) for the period</b>	<b>(31.26)</b>	<b>6.80</b>	<b>7.69</b>	<b>(12.95)</b>	<b>23.41</b>	<b>25.38</b>
<b>13</b>	<b>Net Profit attributable to :-</b>						
	Owner of parent	(31.26)	6.80	7.69	(12.95)	23.41	25.38
	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	(31.26)	6.80	7.69	(12.95)	23.41	25.38
	Non-controlling interest	-	-	-	-	-	-
<b>16</b>	Paid up equity shares capital (Face value Rs. 5/-)	300.00	300.00	300.00	300.00	300.00	300.00
<b>17</b>	Other Equity						544.49
<b>18</b>	<b>Earning/(Loss) per share (Face Value Rs. 5/- each)</b>						
	(a) Basic (amount in Rs.)	(0.52)	0.11	0.13	(0.22)	0.39	0.42
	(b) Diluted (amount in Rs.)	(0.52)	0.11	0.13	(0.22)	0.39	0.42

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

₹ In Lakhs

S.N.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Segment revenue</b>						
	Investment & Finance	16.55	15.89	14.75	48.16	43.23	57.31
	Others	-	-	-	-	-	-
	<b>Total segment revenue</b>	<b>16.55</b>	<b>15.89</b>	<b>14.75</b>	<b>48.16</b>	<b>43.23</b>	<b>57.31</b>
	Less: Inter-segment revenue	-	-	-	-	-	-
	<b>Revenue from operation as per the Statement Profit and Loss</b>	<b>16.55</b>	<b>15.89</b>	<b>14.75</b>	<b>48.16</b>	<b>43.23</b>	<b>57.31</b>
<b>2</b>	<b>Segment results (Profit/ (loss) before tax</b>						
	Investment & Finance	(34.02)	9.55	8.13	(24.47)	23.47	32.05
	Others	1.09	0.60	0.45	1.69	2.55	2.59
	<b>Profit before tax</b>	<b>(32.93)</b>	<b>10.15</b>	<b>8.58</b>	<b>(22.78)</b>	<b>26.02</b>	<b>34.64</b>
	Tax Expense	13.67	(3.83)	(0.89)	9.84	(2.61)	(9.23)
	Share of Profit/(Loss) from Associates	-	-	-	-	-	-
	Profit / (loss) on disposal of Subsidiary	-	-	-	-	-	-
	Profit / (loss) on disposal of Associates	-	-	-	-	-	-
	<b>Profit After Tax</b>	<b>(19.26)</b>	<b>6.32</b>	<b>7.69</b>	<b>(12.94)</b>	<b>23.41</b>	<b>25.41</b>
<b>3</b>	<b>Segment assets</b>						
	Investment & Finance	677.40	656.24	628.91	677.40	628.91	631.72
	Others	370.00	364.75	361.21	370.00	361.21	361.35
	<b>Total assets</b>	<b>1,047.40</b>	<b>1,020.99</b>	<b>990.12</b>	<b>1,047.40</b>	<b>990.12</b>	<b>993.07</b>
<b>4</b>	<b>Segment liabilities</b>						
	Investment & Finance	205.59	147.45	140.54	205.59	140.54	139.06
	Others	10.46	10.93	7.35	10.46	7.35	9.72
	<b>Total liabilities</b>	<b>216.05</b>	<b>158.38</b>	<b>147.89</b>	<b>216.05</b>	<b>147.89</b>	<b>148.78</b>


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**Notes to Statement of Unaudited Standalone and Consolidated Financial Results for the Quarter and Nine Months Ended December 31, 2022**

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 February 14, 2023. 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 nine months ended December 31, 2022 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. The company / group has recognised the interest income on accrual basis amounting INR 40.53 Lakhs on non-performing assets. On the basis of ongoing discussions, Management is of the view that these interest are recoverable and not required to derecognise it. The auditor has drawn attention to this fact in Limited Review Report.
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 INR 19.69 lakhs and INR 23.50 lakhs respectively. On the basis of future prospects of the company / group, 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 Review Report.
6. 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 : February 14, 2023**