

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

Date: 28/06/2021

Script Code: 530581

Subject: Outcome of Board meeting held on June, 28, 2021

Dear Sir/Madam,

Pursuant to Regulation 30 & other applicable provisions of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of our company i.e M/s. **Ekam Leasing and Finance Co. Limited** in their meeting held today, i.e. on Monday, June 28, 2021, *inter alia, and* considered, approved the following matters:

1. The Audited Financial Statements (Standalone & Consolidated) of the Company for the financial year ended March 31, 2021.
2. The Audited Financial Results (Standalone & Consolidated) for the quarter and financial year ended on March 31, 2021 along with Statement of Assets and Liability and Cash Flow Statements as on March 31, 2021.
3. Re-appointment of M/s. KKS & Associates, Practicing Company Secretaries as Secretarial Auditor of the company for the Financial Year 2021-22 on the recommendation of Audit Committee.
4. Deferred the plan of going ahead with filing of scheme of Merger.

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 2:00 P.M. and concluded at 9:00 P.M.

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

Thanking you,

For EKAM LEASING AND FINANCE CO. LIMITED

MAHAK
COMPANY SECRETARY & COMPLIANCE OFFICER



Additional information pursuant to the SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015

A. RE-APPOINTMENT OF M/S KKS & ASSOCIATES, COMPANY SECRETARIES AS SECRETARIAL AUDITOR OF THE COMPANY FOR THE F.Y 2021-22.

S.No.	Requirement	Disclosure
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	On the recommendation of Audit Committee, the board has appointed M/s. KKS & Associates, Practicing Company Secretaries as Secretarial Auditor of the company for the F.Y 2021-22 w.e.f. 25 th June 2021.
2.	Date of appointment /cessation (as applicable) and term of appointment	Re-appointment of M/s. KKS & Associates Practicing Company Secretaries as Secretarial Auditor of the company for the F.Y 2021-22 w.e.f. 25 th June 2021
3.	Brief Profile	Mr. Krishna Kumar Singh, Proprietor of M/s KKS & Associates, Practicing Company Secretaries is a Fellow Member of Institute of Company Secretaries of India & a Law Graduate, have experience of around 16 years in the matter of Corporate and allied Laws and handling Merger & Acquisition, Take Over, SEBI Compliances, Handling IPOs, Corporate Restructuring, Issue of listed NCDs, ESOPs, Revocation of Suspension, Direct Listing, Preferential Issues and compliances pertaining to the Companies Act, RBI Guidelines for NBFCs, FEMA, FDI and filing of applications/petitions with

		National Company Law Tribunal(NCLT), Regional Director, Ministry of Corporate Affairs with respect to various matters under the Companies Act, 2013 and other relevant Act.
4.	Disclosure of relationship between directors (in case of appointment of director)	NA

EKAM LEASING AND FINANCE CO. LIMITED

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E-mail : ekam.leasing1@gmail.com, info@ekamleasing.com, Website : www.ekamleasing.com
CIN No.: L74899DL1993PLC055697

To,

Date: 28/06/2021

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

Script Code: 530581

Sub: Submission of Audited Financial Results for the Quarter and Year ended on March 31, 2021.

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) Standalone & Consolidated Audited Financial Results for the quarter and year ended on March 31, 2021;
- b) Audit Report for the quarter and year ended on March 31, 2021
- c) Statement of Assets & Liabilities as on 31st March, 2021;
- d) Cash Flow Statement as on March 31, 2021;
- e) Declaration pursuant to SEBI Circular No. CIF/CFD/CMD/56/2016 dated May 27, 2016 and Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

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, June 28, 2021.

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

Thanking You,

Yours Faithfully

For EKAM LEASING AND FINANCE CO. LIMITED



MAHAK
COMPANY SECRETARY & COMPLIANCE OFFICER

Encl: as above

DOOGAR & ASSOCIATES

Chartered Accountants

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

To,
The Board of Directors
Ekam Leasing & Finance Co. Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of Audited Standalone Financial Results for the Quarter and Year Ended March 31, 2021 ("Statement") of Ekam Leasing & Finance Co. Limited (the "Company"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding



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of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion, our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2021 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Doogar & Associates

Chartered Accountants

ICAI Firm registration number: 000561N



Vardhman Doogar

Partner

Membership No. 517347

UDIN: 21517347AAAANU3977

Place: New Delhi

Date: June 28, 2021

DOOGAR & ASSOCIATES

Chartered Accountants

Independent Auditor's Report on the Quarterly and Year to Date 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 & Finance Co. Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Audited Consolidated Financial Results for the Quarter and Year Ended March 31, 2021 ("Statement") of Ekam Leasing & Finance Co. Limited ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its associate, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate audited financial results of the subsidiaries and associates, the Statement:

- i. includes the results of the following entities;
 - Ekam Leasing & Finance Co. Limited
 - Jet Air Securities Private Limited (Subsidiary)
 - Rex Overseas Private Limited (Subsidiary)
 - S & S Balajee Mercantile Private Limited (Subsidiary)
 - NKJ Securities Private Limited (Associate)¹

¹The Company has been struck off from the register of companies from November 11, 2019. The management is in the process of revival of the Company.

- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2021.



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Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended (“the Act”). Our responsibilities under those Standards are further described in the “Auditor's Responsibilities for the Audit of the Consolidated Financial Results” section of our report. We are independent of the Group in accordance with the ‘Code of Ethics’ issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in “Other Matter” paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management’s Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company’s Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group and its associate in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associate and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associate are responsible for assessing the ability of the Group and of its associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associate and are responsible for overseeing the financial reporting process of the Group and of its associate.

Auditor’s Responsibilities for the Audit of the Consolidated Financial Results



Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associate to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associate to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associate of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which



have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

We did not audit the financial statements of subsidiaries whose financial statement reflect total assets of INR 544.03 Lakh as at March 31 2021, total revenue of INR 4.24 Lakh and INR 20.78 Lakh, total net profit after tax of INR 4.35 Lakh and INR 12.36 Lakhs, other comprehensive income of INR Nil and Nil for the quarter ended March 31, 2021 and for the period from April 1, 2020 to March 31, 2021 respectively and net cash inflow of INR 0.00 Lakh (INR 147) for the year ended on that date as considered in the statement. These financial statements are unaudited and have been furnished to us by the management in so far as it relates to the amounts and disclosures included in respect of the subsidiaries are based solely on such unaudited financial statements. In our opinion and according to the information and explanation given to us by the management in respect of two subsidiaries (Jet Air Securities Private Limited; Rex Overseas Private Limited) are required to get registered with Reserve Bank of India as a Non-Banking Finance Company under section 45-IA of the Reserve Bank of India Act, 1934 based on their business activity (50:50 test).

The statement include the Group's share of net loss after tax of INR Nil and INR Nil and other comprehensive income of INR Nil and INR Nil for the quarter ended March 31, 2021 and for the period from April 1, 2020 to March 31, 2021 respectively, as considered in the Consolidated financial statements, in respect of a associate whose financial statement, have not been audited by us. This financial information are unaudited and have been furnished to us by the Board of Directors and disclosures included in respect of said associate, is based solely on the certificate furnished by the management. In our opinion and according to the information and explanations given to us by the Board of Directors, these financial statements are not material to the Group.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Board of Directors.



The Statement includes the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2021 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Doogar & Associates

Chartered Accountants

ICAI Firm registration number: 000561N



Vardhman Doogar

Partner

Membership No. 517347

UDIN: 21517347AAAANV1645

Place: New Delhi

Date: June 28, 2021

Statement of Audited Standalone Financial Results for the Quarter and Year Ended March 31, 2021

Sr. No.	Particulars	(Rs. in lakhs, except per share data)				
		Quarter Ended			Year Ended	
		31-Mar-21	31-Dec-20	31-Mar-20	31-Mar-21	31-Mar-20
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from operations					
	(a) Interest income					
	(b) Sale of service	13.32	11.68	11.51	48.67	42.98
	Total Revenue from operations					
2	Other Income	13.32	11.68	11.51	-	-
3	Total Income	0.02	-	2.00	48.67	42.98
4	Expenses	13.34	11.68	13.51	48.90	64.76
	(a) Finance costs					
	(b) Net loss on derecognition of financial instruments under amortised cost category	7.30	7.53	6.75	29.84	27.86
	(c) Impairment on financial instruments	-	-	106.97	-	106.97
	(d) Employee benefit expenses	0.43	-	(106.97)	-	-
	(e) Depreciation and amortisation expense	0.24	0.24	1.12	1.18	5.60
	(f) Other expenses	2.92	2.47	3.67	0.96	1.39
	Total expenses	10.89	10.24	11.88	10.04	13.97
5	Profit/(Loss) before tax	2.45	1.44	1.63	42.02	155.79
6	Tax expense				6.88	(48.05)
	(a) Current tax	0.60	0.22	(11.67)	1.07	-
	(b) MAT Credit Entitlement	(1.03)	0.17	-	(1.07)	-
	(c) Income tax earlier years	-	-	-	-	-
	(d) Deferred tax	(11.64)	(0.10)	(0.39)	-	-
	Total Tax expense	(12.07)	0.29	(12.06)	(11.69)	(0.15)
7	Profit/(Loss) for the period	14.52	1.15	13.69	18.57	(47.90)
8	Other Comprehensive Income (Gain / (Loss))					
	(i) Items that will not be re-classified to profit or loss					
	- Fair value changes on equity instruments through Other Comprehensive Income	(3.16)	-	(1.30)	(3.16)	(1.30)
	(ii) Income tax relating to items that will not be reclassified to profit or loss account	0.66	-	0.27	0.66	0.27
	Other Comprehensive Income	(2.50)	-	(1.03)	(2.50)	(1.03)
9	Total Comprehensive Income / (Loss) for the period	12.02	1.15	12.66	16.07	(48.93)
10	Paid up equity shares capital (Face value Rs. 5/-)	300.00	300.00	300.00	300.00	300.00
11	Other Equity				10.68	(5.40)
12	Earning/(Loss) per equity share (Face Value Rs. 5/- each) (not annualised)					
	(a) Basic (amount in Rs.)	0.24	0.02	0.23	0.31	(0.80)
	(b) Diluted (amount in Rs.)	0.24	0.02	0.23	0.31	(0.80)



Standalone Statement of Assets and Liabilities

Particulars	As at 31-Mar-21 Audited	(Rs. in lakhs) As at 31-Mar-20 Audited
I ASSETS		
1) Financial Assets		
(a) Cash and cash equivalents	0.48	1.69
(b) Receivables		
(i) Trade receivables		
(c) Loans	-	-
(d) Investments	491.69	461.73
(d) Other financial assets	30.64	33.79
Total financial assets	6.81	6.81
2) Non-financial assets	529.62	504.02
(a) Current tax assets (net)	14.45	15.38
(b) Deferred tax assets (net)	32.27	18.85
(c) Property, plant and equipment	2.18	3.14
(d) Other non financial assets	47.00	47.00
Total non-financial assets	95.90	84.37
Total Assets	625.52	588.39
II. LIABILITIES AND EQUITY		
1) Financial Liabilities		
(a) Payables		
(i) Trade payables		
(i) Dues of micro enterprises and small enterprises	-	-
(ii) Dues of Other than micro enterprises and small enterprises	-	-
(b) Debt securities	-	-
(c) Borrowings (other than debt securities)	304.53	283.33
(d) Other financial liabilities	5.80	6.34
Total financial liabilities	310.33	289.67
2) Non-Financial Liabilities		
(a) Provisions	1.35	1.35
(b) Other non-financial liabilities	3.16	2.77
Total non-financial liabilities	4.51	4.12
3) Equity		
(a) Equity share capital	300.00	300.00
(b) Other equity	10.68	(5.40)
Total equity	310.68	294.60
Total Liabilities and Equity	625.52	588.39



Standalone Statement of Cash Flow for the year ended March 31, 2021

Particulars	(Rs. in lakhs)	
	For the Year ended 31-Mar-21 Audited	For the Year ended 31-Mar-20 Audited
A. Cash flow from operating activities		
Net profit/(loss) before tax	6.88	(48.05)
Adjustments for:-		
Depreciation and amortisation	0.96	1.39
Profit from sale of Investment	-	(62.76)
Provision for Standard Assets	-	-
Liability written off	-	(2.00)
Loan written off	-	106.97
Operating profit before working capital changes	7.84	(4.45)
Adjustments for:-		
Trade Receivables	-	-
Other financial assets	-	(6.63)
Other non-financial assets	-	-
Loans	-	-
Provisions	(29.96)	(76.64)
Borrowings	-	-
Other financial liabilities	21.20	15.99
Other non financial liabilities	(0.54)	3.01
Trade payables	0.39	0.01
Cash generated / (used) from operations	-	-
Income tax (paid)/refund	(1.07)	(68.71)
Net cash generated / (used) from operating activities	(0.14)	(4.30)
	(1.21)	(73.01)
B. Cash flow from investing activities		
Acquisition of fixed assets	-	-
Interest received	-	-
Sale of Investments	-	-
Net cash generated / (used) from investing activities	-	70.71
	-	70.71
C. Cash inflow/(outflow) from financing activities		
Net cash generated / (used) from financing activities	-	-
Net increase / (decrease) in cash and cash equivalents	(1.21)	(2.30)
Cash and cash equivalents as at beginning of the year	1.69	3.99
Cash and cash equivalents as at end of the year	0.48	1.69

Note:

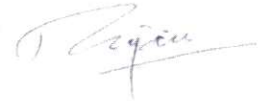
(i) The above Statement of Cash Flows has been prepared under 'Indirect Method' as set out in Indian Accounting Standard (Ind AS) 7 'Statement of Cash Flows', as specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standard) Rules, 2015 (as amended).



Notes to statement of audited Standalone Financial Results for the Quarter and Year Ended March 31, 2021

1. The above financial results have been reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors at its meeting held on June 28, 2021. Further in accordance with the requirement under SEBI (Listing and Obligation Requirement) Regulations, 2015, the Statutory Auditors have carried out audit for the quarter and year ended March 31, 2021.
2. As per Ind AS 108 'Operating Segment', segment has been disclosed in consolidated financial results. Hence, no separate disclosure has been given in standalone financial results of the company.
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.
4. The figures for the quarter ended March 31, 2021 and March 31, 2020 are the balancing figures between the audited figures in respect to the full financial years and the published figures of Nine month ending December 31, 2020 and December 31, 2019 respectively, which were subject to limited review by the statutory auditors.
5. The COVID-19 pandemic has resulted in significant decrease in economic activity across the country. The Government of India and the respective State Governments announced strict lockdown to contain the spread of the virus which was further extended twice across the nation with some relaxations in specific areas. This has a consequential impact on the regular operations of the Company, including lending and collection activities. However, the full extent of impact of COVID-19 pandemic on the Company's operations and financial metrics will further depend on government and regulatory guidelines and future developments which are uncertain and incapable of estimation at this time.
6. The above results are in accordance with the Companies (Indian Accounting Standards) Rules, 2015 as amended time to time and prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
7. Previous quarter and period/year ended figures have been regrouped/reclassified, wherever found necessary, to confirm to the current quarter/period/year end presentation.

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 : June 28, 2021

EKAM LEASING AND FINANCE CO. LIMITED

CIN- L74899DL1993PLC055697

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

Email ID: ekam.leasing1@gmail.com

Statement of Audited Consolidated Financial Results for the Quarter and Year Ended March 31, 2021

(Rs. in lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-21	31-Dec-20	31-Mar-20	31-Mar-21	31-Mar-20
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from operations					
	(a) Interest income	13.32	11.68	11.51	48.67	42.98
	(b) Sale of service	-	-	-	-	-
	Total revenue from operations	13.32	11.68	11.51	48.67	42.98
2	Other income	0.02	1.11	3.42	3.54	8.29
3	Total Income	13.34	12.79	14.93	52.21	51.27
4	Expenses					
	(a) Finance costs	3.06	3.10	2.96	12.37	13.00
	(b) Net loss on derecognition of financial instruments under amortised cost category	-	-	106.97	-	106.97
	(c) Impairment on financial instruments	-	-	(106.97)	-	-
	(d) Employee benefit expenses	1.03	0.60	1.72	3.58	8.00
	(e) Depreciation and amortisation expense	0.24	0.24	0.34	0.96	1.39
	(f) Other expenses	(0.10)	6.10	4.07	10.80	15.01
	Total expenses	4.23	10.04	9.09	27.71	144.37
5	Profit/(Loss) before tax	9.11	2.75	5.84	24.50	(93.10)
6	Profit / (Loss) from associates					
	Share of Profit/(Loss) from associates	-	-	-	-	0.37
	Profit / (loss) on disposal of associates	-	-	-	-	61.07
	Net profit / (loss) from associates	-	-	-	-	61.44
7	Profit/ (Loss) after tax and share in profit of associates	9.11	2.75	5.84	24.50	(31.66)
	Profit / (loss) on disposal of subsidiary	-	-	-	-	0.43
8	Profit/ (Loss) after tax and share in profit of associates and subsidiaries	9.11	2.75	5.84	24.50	(31.23)
9	Tax Expenses :					
	(a) Current tax	2.75	0.67	(10.37)	6.17	4.75
	(b) MAT Credit Entitlement	(1.03)	0.17	-	(1.07)	-
	(c) Income tax earlier years	0.15	-	(0.44)	0.15	(0.21)
	(d) Deferred tax	(11.64)	(0.10)	(0.39)	(11.69)	(0.15)
	Total Tax Expenses	(9.77)	0.74	(11.20)	(6.44)	4.39
10	Profit/(Loss) for the period	18.88	2.01	17.04	30.94	(35.62)
11	Other Comprehensive Income (Gain / (Loss))					
	(i) Items that will not be re-classified to profit or loss					
	- Fair value changes on equity instruments through Other Comprehensive Income	3.16	-	(1.30)	(3.16)	(1.30)
	(ii) Income tax relating to items that will not be reclassified to profit or loss account	0.66	-	0.27	0.66	0.27
	Other Comprehensive Income	(2.50)	-	(1.03)	(2.50)	(1.03)
12	Total Comprehensive Income /(Loss) for the period	16.38	2.01	16.01	28.44	(36.65)
13	Net profit / (loss) attributable to :					
	(a) Owners of the company	18.88	2.01	17.04	30.94	(35.62)
	(b) Non controlling interest	-	-	-	-	-
14	Other comprehensive income attributable to :					
	(a) Owners of the company	(2.50)	-	(1.03)	(2.50)	(1.03)
	(b) Non controlling interest	-	-	-	-	-
15	Total comprehensive income attributable to :					
	(a) Owners of the company	16.38	2.01	16.01	28.44	(36.65)
	(b) Non controlling interest	-	-	-	-	-
16	Paid up equity shares capital (Face value Rs. 5/-	300.00	300.00	300.00	300.00	300.00
17	Other Equity				518.88	490.44
18	Earning/(Loss) per share (Face Value Rs. 5/- each) (not annualised)					
	(a) Basic (amount in Rs.)	0.31	0.03	0.28	0.52	(0.59)
	(b) Diluted (amount in Rs.)	0.31	0.03	0.28	0.52	(0.59)



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

Consolidated Statement of Assets and Liabilities

(Rs. in lakhs)

Particulars	As at 31-03-21 Audited	As at 31-03-20 Audited
I ASSETS		
1) Financial assets		
(a) Cash and cash equivalents	2.80	4.01
(b) Receivables		
(i) Trade receivables	-	-
(c) Loans	669.60	699.47
(d) Investments	1.23	4.39
(d) Other financial assets	7.97	7.95
Total financial assets	681.60	715.82
2) Non-financial assets		
(a) Current tax assets (net)	14.45	15.38
(b) Deferred tax assets (net)	32.27	18.85
(c) Property, plant and equipment	2.18	3.14
(d) Other non financial assets	222.00	222.00
Total non-financial assets	270.90	259.37
Total Assets	952.50	975.19
II. LIABILITIES AND EQUITY		
1) Financial liabilities		
(a) Payables		
(I) Trade payables		
(i) Dues of micro enterprises and small enterprises	-	-
(ii) Dues of Other than micro enterprises and small enterprises	-	-
(b) Debt Securities		
(c) Borrowings (other than debt securities)	116.88	170.53
(d) Other financial liabilities	10.85	8.25
Total financial liabilities	127.73	178.78
2) Non-Financial Liabilities		
(a) Current tax liability (net)	1.38	1.85
(b) Provisions	1.35	1.35
(c) Other non-financial liabilities	3.16	2.77
Total non-financial liabilities	5.89	5.97
3) Equity		
(a) Equity share capital	300.00	300.00
(b) Other equity	518.88	490.44
Total Equity	818.88	790.44
Total Liabilities and Equity	952.50	975.19

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Audited Consolidated Statement of Cash Flow for the year ended March 31, 2021

Particulars	(Rs. in lakhs)	
	For the year ended 31-Mar-21	For the year ended 31-Mar-20
A. Cash flow from operating activities		
Net profit/(loss) before tax	24.50	(31.23)
Adjustments for:-		
Depreciation and amortisation	0.96	1.39
Profit from sale of investment	-	-
Provision for standard assets	-	-
Liability written off	-	(2.00)
Loan written off	106.97	106.97
Share of Profit/(Loss) from associates	-	(0.37)
Profit / (loss) on disposal of associates	-	(61.07)
Profit / (loss) on disposal of subsidiary	-	(0.43)
Operating profit before working capital changes	132.43	13.26
Adjustments for:-		
Trade receivables	-	-
Other financial assets	(0.02)	(7.20)
Other non-financial assets	-	113.00
Loans	(77.10)	(199.84)
Provisions	-	-
Borrowings	(53.65)	17.84
Other financial liabilities	2.60	(3.46)
Other non financial liabilities	0.39	0.01
Trade payables	-	-
Cash generated from operations	4.65	(66.39)
Income tax (paid)/refund	(5.86)	(9.38)
Net cash generated / (used) from operating activities	(1.21)	(75.77)
B. Cash flow from investing activities		
(Acquisition) / Sale of fixed assets	-	-
Sale of subsidiary	-	4.00
Sale of associates	-	66.70
Sale of investment	-	-
Net cash generated / (used) from investing activities	-	70.70
C. Cash inflow/(outflow) from financing activities		
Net cash generated / (used) from financing activities	-	-
Net increase / (decrease) in cash and cash equivalents	(1.21)	(5.07)
Cash and cash equivalents as at beginning of the year	4.01	9.08
Cash and cash equivalents as at end of the year	2.80	4.01

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', as specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standard) Rules, 2015 (as amended).



EKAM LEASING AND FINANCE CO. LIMITED

CIN- L74899DL1993PLC055697

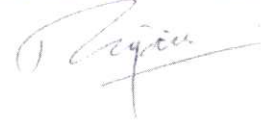
Regd.Off. : No. 11, Rani Jhansi Road, (Motia Khan), M.M. Road New Delhi DL-110055

Email ID: ekam.leasing1@gmail.com

Notes to Statement of Audited Consolidated Financial Results for the Quarter and Year Ended March 31, 2021

1. The above financial results have been reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors at its meeting held on June 28, 2021. Further in accordance with the requirement under SEBI (Listing and Obligation Requirement) Regulations, 2015, the Statutory Auditors have carried out audit for the quarter and year ended March 31, 2021.
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 COVID-19 pandemic has resulted in significant decrease in economic activity across the country. The Government of India and the respective State Governments announced strict lockdown to contain the spread of the virus which was further extended twice across the nation with some relaxations in specific areas. This has a consequential impact on the regular operations of the Company, including leasing and collection activities. However, the full extent of impact of COVID-19 pandemic on the Company's operations and financial metrics will further depend on government and regulatory guidelines and future developments which are uncertain and incapable of estimation at this time.
4. The figures for the quarter ended March 31, 2021 and March 31, 2020 are the balancing figures between the audited figures in respect to the full financial years and the published figures of Nine month ending December 31, 2020 and December 31, 2019 respectively, which were subject to limited review by the statutory auditors.
5. The above results are in accordance with the Companies (Indian Accounting Standards) Rules, 2015 as amended time to time and prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
6. Previous quarter and period/year ended figures have been regrouped/reclassified, wherever found necessary, to confirm to the current quarter/period/year end presentation.

**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 : June 28, 2021**

EKAM LEASING AND FINANCE CO. LIMITED
CIN- L74899DL1993PLC055697
Regd.Off. : No. 11, Rani Jhansi Road, (Motia Khan), M.M. Road New Delhi DL-110055
Email ID: ekam.leasing1@gmail.com

Consolidated segment information for the Quarter and Year Ended March 31, 2021

S.N.	Particulars	Quarter Ended			Year Ended	
		31-Mar-21	31-Dec-20	31-Mar-20	31-Mar-21	31-Mar-20
		Audited	Unaudited	Audited	Audited	Audited
1	Segment revenue					
	Investment & finance	13.32	11.68	11.51	48.67	42.98
	Others	-	-	-	-	-
	Total segment revenue	13.32	11.68	11.51	48.67	42.98
	Less: Inter-segment revenue	-	-	-	-	-
	Revenue from operation as per the Statement Profit and Loss	13.32	11.68	11.51	48.67	42.98
2	Segment results (Profit/ (loss) before tax					
	Investment & Finance	6.70	5.86	5.41	24.36	(95.96)
	Others	2.41	(3.12)	0.43	0.14	2.86
	Profit before tax	9.11	2.74	5.84	24.50	(93.10)
	Interest Expense	-	-	-	-	-
	Tax Expense	9.77	(0.74)	10.85	6.44	(4.39)
	Share of Profit/(Loss) from associates	-	-	-	-	0.37
	Profit / (loss) on disposal of associates	-	-	-	-	0.43
	Profit / (loss) on disposal of subsidiary	-	-	-	-	61.07
	Profit After Tax	18.88	2.00	16.69	30.94	(35.62)
3	Segment assets					
	Investment & Finance	596.12	605.52	558.99	596.12	558.99
	Others	356.37	326.97	416.21	356.37	416.21
	Total assets	952.49	932.49	975.20	952.49	975.20
4	Segment liabilities					
	Investment & Finance	127.19	122.91	180.99	127.19	180.99
	Others	6.42	7.09	3.76	6.42	3.76
	Total liabilities	133.61	130.00	184.75	133.61	184.75



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: 28/06/2021

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

Script Code: 530581

Sub: Declaration pursuant to SEBI Circular No. CIF/CFD/CMD/56/2016 dated May 27, 2016 and Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligation and Disclosures Requirements) Regulations, 2015.

DECLARATION

Pursuant to compliance of SEBI Circular No. CIF/CFD/CMD/56/2016 dated May 27, 2016 and Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 We, Rakesh Jain, Chairman Cum Managing Director and Amit Kumar Khetan, Chief Financial Officer of M/s Ekam Leasing and Finance Co. Limited having its corporate office at NO. 11, Rani Jhansi Road, (Motia Khan), M.M. Road New Delhi 110055, hereby declare that the Statutory Auditor of the Company i.e Doggar & Associates, Chartered Accountant (FRN: 000561N) have issued an Audit Report with unmodified opinion on the Annual Audited Financial Results of the Company for the quarter and year ended on March 31, 2021.

Kindly request you to take the declaration on record.

Thanking You,

FOR EKAM LEASING AND FINANCE CO. LIMITED


RAKESH JAIN

CHAIRMAN CUM MANAGING DIRECTOR


AMIT KUMAR KHETAN

CHIEF FINANCIAL OFFICER