

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: 30/05/2024

Script Code: 530581

Subject: Outcome of Board meeting held on 30th May, 2024

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. Thursday, 30th May, 2024, *inter alia*, considered and approved the following:-

1. The Audited Financial Statements (Standalone & Consolidated) of the company for the year ended March 31, 2024.
2. The Audited Financial Results (Standalone & Consolidated) of the company for the quarter and year ended on March 31, 2024 along with Statement of Assets and Liability and Cash Flow Statements as on March 31, 2024.

The results were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors of the Company in their meeting held on May 30, 2024.

3. Appointment of M/s KKS & Associates practicing company secretary, New Delhi as the Secretarial Auditor of the company for FY 2024-25.

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

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

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The Board Meeting commenced at 03:00 P.M. and concluded at 07:10 P.M.

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

Thanking you,

For Ekam Leasing And Finance Co. Limited

Rakesh Jain
Managing Director
DIN: 00061737

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Annexure-I

Brief Profile pursuant to the details as required under regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09 2015

1. Details of Secretarial Auditor (M/s KKS& Associates): -

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment as Secretarial Auditor for FY 2024-25
2.	Date of appointment	May 30, 2024
3.	Brief Profile	Mr. Krishna Kumar Singh, is a Fellow Member of Institute of Company Secretaries of India, a Law Graduate & peer reviewed certified professional, have experience of around 22 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 relationships between directors (in case of appointment of a director)	NA

Independent Auditor's Report on the quarterly and year to date standalone financial results of the company pursuant to the Regulation 33 of the SEBI (Listing obligation and Disclosure requirements) Regulation, 2015, as amended

To,
The Board of Directors
EKAM LEASING & FINANCE CO. LIMITED
New Delhi

Qualified Opinion

1. We have audited the accompanying statement of quarterly and year to date standalone financial results of **EKAM LEASING & FINANCE CO. LIMITED** ("the Company"), for the quarter and year ended 31st March, 2024 ("the Statement"), attached herewith, being submitted by the Company pursuant to requirement of the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. 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 requirement of Regulation 33 of the Listing Regulations; except for the possible effects of the matters described in paragraph 3 below; and
 - ii) give a true and fair view in conformity with the applicable Indian 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 at 31st March, 2024; *except for the possible effects of the matters described in paragraph 3 below.*

3. Basis for Qualified Opinion

- a) Pursuant to the provisions of section 203 of the Companies Act, the company is mandated to appoint the Chief Financial Officer (CFO), we draw attention to the fact that the Company is failed to appoint a Chief Financial Officer (CFO) throughout the year.

4. Emphasis of matters:

We draw attention to:

- a) Note No. 4 of the financial results, The company has transaction of Interest Expenses of INR 3.21 Lakhs during the year ending as on March 31st, 2024 with N K J Securities Private Limited, a company struck off by Registrar of Companies from November 11, 2019.

- b) Note No. 5 of the financial results, The company has transaction of Interest Income of INR 13.42 Lakhs during the year ending as on March 31st, 2024 with Alsan Buildcon Private Limited, a company struck off by Registrar of Companies.

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

5. Management's Responsibility for the Standalone Financial Results

This Statement has been prepared on the basis of the standalone annual Ind AS financial statements. The 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 in accordance with the applicable Indian Accounting standard (Ind AS) 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 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 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 is 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.

6. Auditor's responsibility for the audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole are 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 scepticism 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statement 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 Company's 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 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 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.
- Obtain sufficient appropriate audit evidence regarding the Standalone financial Results of the company to express an opinion on the Standalone financial Results.

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.

7. Other Matters

- i. The Statement includes the results for the quarter ended 31st March, 2024 being the balancing figure between audited figures in respect of the full financial year and the published year to date figure up to the third quarter of the current financial year, which were subject to limited review by us, as required under the listing regulations.
- ii. The comparative financial results for the quarter ended 31st March 2023 and year ended 31st March 2023 included in these financial results have been audited by M/s Doogar & Associates (FRN 000561N), New Delhi vide their report dated May 30th, 2023 who had provided modified opinion in their report as follows:

a) Note No. 6 of the standalone financial results, the company has recognized the total interest income amounting INR 55.45 Lakhs, which are related to accounts which are Non-performing Assets. As per Income recognition norms issued by Reserve Bank of India, the interest income is not allowed to recognize from non-performing assets. Accordingly, profit is overstated by INR 55.45 lakhs and simultaneously loans are overstated by INR 55.45 lakhs.

b) Pursuant to the provisions of section 203 of the Companies Act, the company is mandated to appoint the Chief Financial Officer (CFO), we draw attention to the fact that the Company is failed to appoint a Chief Financial Officer (CFO) throughout the year.

For M. B. Gupta & Co.

Chartered Accountants

Firm Reg. No. 006928N

MAHESH BABOO GUPTA
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Date: 2024.05.30 17:16:27
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CA Mahesh B. Gupta

Partner

Membership No. 085469

UDIN: 24085469BKEZCN8952

Place: Noida

Date: May 30th, 2024

EKAM LEASING AND FINANCE CO. LTD

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Regd. Off.: 11, Rani Jhansi Road, (Motia Khan), M.M. Road, New Delhi, DL-110055

Email ID- ekam.leasing1@gmail.com

Statement of Audited Standalone Financial Results for the Quarter and Year ended March 31st, 2024

(Rs. In Lakhs, except Per Share data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
		Reviewed	Reviewed	Reviewed	Audited	Audited
1	Revenue from Operations					
	(a) Interest Income	15.47	15.97	14.93	65.17	63.09
	(b) Sale of Service	-	-	-	-	-
	Total Revenue from operations	15.47	15.97	14.93	65.17	63.09
2	Other Income	55.29	2.19	-	57.48	0.08
3	Total Income	70.76	18.16	14.93	122.65	63.17
4	Expenses					
	(a) Finance costs	10.92	8.70	8.37	37.80	34.92
	(b) Employee benefits expenses	-0.00	-	0.90	1.46	1.50
	(C) Depreciation and amortisation expense	-	-	-	-	0.03
	(d) Other expenses	1.95	4.01	7.03	15.38	67.76
	Total Expenses	12.87	12.71	16.30	54.64	104.21
5	Profit/(Loss) before tax	57.89	5.44	-1.37	68.01	-41.04
6	Tax Expenses :					
	(a) Current tax	0.19	0.87	0.02	2.11	2.22
	(b) MAT Credit Entitlement	-0.19	-0.87	-0.02	-2.11	-2.22
	(C) Income tax earlier years	-	0.64	-	0.64	-
	(d) Deferred tax	15.10	1.45	-0.37	17.97	-10.66
	Total Tax Expenses	15.10	2.09	-0.37	18.61	-10.66
7	Profit/(Loss) for the period	42.78	3.36	-1.00	49.40	-30.38
8	Other Comprehensive Income					
	(i) Items that will 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 period	42.78	3.36	-1.00	49.40	-30.38
10	Paid up equity shares capital (Face value Rs. 5/-)	300.00	300.00	300.00	300.00	300.00
11	Other Equity				39.39	-10.01
12	Earning/(Loss) per share (Face Value Rs. 5/- each)					
	(a) Basic (amount in Rs.)	0.71	0.06	-0.02	0.82	-0.51
	(b) Diluted (amount in Rs.)	0.71	0.06	-0.02	0.82	-0.51

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

Rakesh Jain
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Date: 2024.05.30 18:10:31 +05'30'

Rakesh Jain
Managing Director
DIN: 00061737

Place: New Delhi
Date: May 30th, 2024

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Email ID- ekam.leasing1@gmail.com

Statement of Standalone Assets and Liabilities for the Year ended March 31st, 2024

(Rs. In Lakhs, except Per Share data)

Sr. No.	Particulars	Year Ended	
		31-Mar-24	31-Mar-23
		Audited	Audited
I	ASSETS		
1)	Financial Assets		
a	Cash and cash equivalents	69.72	1.93
b	Loans	543.57	566.49
c	Investments	30.19	30.64
d	Other financial assets	7.81	7.81
	Total financial assets	651.29	606.87
2)	Non-financial assets	-	-
a	Current tax assets (net)	10.57	17.25
b	Deferred tax assets (net)	27.72	43.59
c	Property, plant and equipment	0.08	0.08
d	Other non financial assets	47.00	47.00
	Total non-financial assets	85.37	107.91
	TOTAL ASSETS	736.66	714.77
II	LIABILITIES AND EQUITY		
	Liabilities		
1)	Financial liabilities		
a	Trade payables		
	total outstanding dues of micro enterprise and small enterprise	-	-
	total outstanding dues of creditors other than micro enterprise and small enterprise	-	-
b	Debt securities	-	-
c	Borrowings (other than debt securities)	384.87	356.79
d	Other financial liabilities	4.81	7.55
	Total financial liabilities	389.67	364.34
2)	Non financial liabilities	-	-
a	Provisions	3.47	56.65
b	Other non-financial liability	4.13	3.80
	Total non financial liabilities	7.60	60.44
3)	Equity	-	-
a	Equity share capital	300.00	300.00
b	Other equity	39.39	-10.01
	Total equity	339.39	289.99
	TOTAL EQUITY AND LIABILITIES	736.66	714.77

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

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Rakesh Jain
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Rakesh Jain
Managing Director
DIN: 00061737

Place: New Delhi
Date: May 30th, 2024

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Standalone Cash flow statement for the Year ended March 31st, 2024

(All amounts in INR Lakhs, unless otherwise stated)

Particulars	As on 31-03-2024	As on 31-03-2023
A. Cash flow from operating activities		
Net profit/(loss) before tax	68.01	-41.04
Adjustments for:-		
Depreciation and amortisation	-	0.03
Profit from sale of Investment	-	-0.08
Impairment in value of investment of Associate company	0.45	-
Reversal of Provision for Standard Assets	-55.29	55.30
Tax Adjustment	-0.64	-
Operating profit before working capital changes	12.53	14.21
Adjustments for:-		
Other financial assets	-	-1.00
Current tax assets (net)	6.68	-
Loans	22.92	-39.70
Borrowings	28.07	26.27
Other financial liabilities	-2.74	2.08
Other non financial liabilities	0.33	0.39
Cash generated from operations	67.79	2.24
Income tax (paid)/refund	-	-3.02
Net cash inflow/(outflow) from operating activities	67.79	-0.78
B. Cash flow from investing activities		
Acquisition of fixed assets	-	-
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	67.79	0.72
Opening Cash and cash equivalents	1.93	1.22
Closing Cash and cash equivalents	69.72	1.93

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

Rakesh Jain
Digitally signed by Rakesh Jain
Date: 2024.05.30 18:15:05 +05'30'

Rakesh Jain
Managing Director
DIN: 00061737

Place: New Delhi
Date: May 30th, 2024

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Notes to Statement of audited Standalone Financial Results for the Quarter and year ended

March 31st, 2024

- 1 The above financial results have been reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors of the Company at their respective Meeting held on May 30th, 2024. Further, in compliance with regulation 33 of Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) regulations, 2015, the statutory Auditors ave carried out the Audit for the Quarter and year ended March 31, 2024.
- 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 As per Ind AS 108 "Operating Segment", Segment has been disclosed in consolidated financial results. Hence, no separate disclosure have been given in standalone financial results of the company.
- 4 The company has transaction of Interest Expenses of INR 3.21 Lakhs during the year ending as on March 31st, 2024 with N K J Securities Private Limited, a company struck off by Registrar of Companies from November 11, 2019.
- 5 The company has transaction of Interest Income of INR 13.42 Lakhs during the year ending as on March 31st, 2024 with Alsan Buildcon Private Limited, a company struck off by Registrar of Companies
- 6 The figures for the Quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between the audited figures in respect to the full financial year and the published figures of the Nine month ending December 31, 2023 and December 31, 2022 respectively which are subject to limited review by the statutory auditors.
- 7 The above 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.
- 8 Previous periods figures have been re-grouped / reclassified to current period's classification, wherever necessary.

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

**Rakesh
Jain**

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Rakesh Jain
Date: 2024.05.30
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**Rakesh Jain
Managing Director
DIN: 00061737**

**Place: New Delhi
Date: May 30th, 2024**

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) Regulation, 2015, as amended

To,
The Board of Directors
EKAM LEASING & FINANCE CO. LIMITED
New Delhi

Qualified Opinion

1. We have audited the accompanying statement of quarterly and year to date consolidated financial results of Ekam Leasing & Finance Co. Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') for the quarter and year ended 31st March, 2024 ('the Statement'), attached herewith, being submitted by the Company pursuant to requirement of the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration on the reports of other auditor on separate audited financial results of the subsidiaries as referred to in Paragraph 12 below, the statement:
 - i) includes the annual financial results of the following entity;

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

⁽¹⁾ **The Company has been struck off from the register of companies from November 19, 2019.**

- ii) is presented in accordance with the requirement of Regulation 33 of the Listing Regulations; except for the possible effects of the matters described in paragraph 3 below; and
- iii) gives a true and fair view in conformity with the applicable Indian 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 at 31st March, 2024; except for the possible effects of the matters described in paragraph 3 below.

Basis for Qualified Opinion

3. Attention is drawn to:

- a) Pursuant to the provisions of section 203 of the Companies Act, the holding company is mandated to appoint the Chief Financial Officer (CFO), we draw attention to the fact that the holding company is failed to appoint a Chief Financial Officer (CFO) throughout the year.
- b) 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)

Emphasis of matters:

4. We draw attention to the

- a) Note No. 4 of the financial results, The Holding company has transaction of Interest Expenses of INR 3.21 Lakhs during the year ending as on March 31st, 2024 with N K J Securities Private Limited, a company struck off by Registrar of Companies from November 11, 2019.
- b) Note No. 5 of the financial results, The holding company has transaction of Interest Income of INR 13.42 Lakhs during the year ending as on March 31st, 2024 with Alsan Buildcon Private Limited, a company struck off by Registrar of Companies.

Our opinion is not modified in respect of above matter.

Management's Responsibility for the Consolidated Financial Results

5. The Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual Ind AS 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 consolidated net profit and other comprehensive income and other financial information in accordance with the applicable Indian Accounting standard (Ind AS) 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 Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the Chartered Accountants preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors/management of the companies included in the Group, , 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 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 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 financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results 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, are responsible for assessing the ability of the Group, 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/ management 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, are responsible for overseeing the financial reporting process of the companies included in the Group.

Auditor's Responsibilities for the Audit of the Statement

6. 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 Standards on Auditing specified under section 143(10) of the Act 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 this Statement.
7. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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 Holding Company has adequate internal financial controls system 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 management.
 - Conclude on the appropriateness of management's 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, 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 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.
 - Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of 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 the 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.
8. We communicate with those charged with governance of the Holding Company 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
 9. 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.
 10. We also performed procedures in accordance with SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019, issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matter:

11. We did not audit the annual financial results of 3 subsidiaries (as referred in Paragraph 2(i) above) included in the Statement whose financial results reflect total assets of INR 598.26 Lakhs as at March 31st 2024 and Total Revenue of INR 26.75 Lakhs & INR 6.55 Lakhs and Total Net Profit/(Loss) after tax of INR 14.74 Lakhs & INR -0.33 Lakhs and other comprehensive income/(loss) of INR Nil & INR Nil for the year ended March 31st, 2024 and for the period ended on that date as considered in the statement.

These annual financial results have been audited by other auditors, except annual financial results of one of the subsidiaries named "Jet Air Securities Private Limited", whose audit reports have been furnished to us by the management and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the audit reports of such other auditors, and the procedures performed by us as stated in paragraph 11 above.

Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditor.

12. The Statement includes the consolidated financial results for the quarter ended 31 March 2024, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

For M. B. Gupta & Co.

Chartered Accountants

Firm Reg. No. 006928N

MAHESH

BABOO GUPTA

Digitally signed by
MAHESH BABOO GUPTA
Date: 2024.05.30
17:17:17 +05'30'

CA Mahesh B. Gupta

Partner

Membership No. 085469

UDIN: 24085469BKEZC06969

Place: Noida

Date: May 30th, 2024

EKAM LEASING AND FINANCE CO. LTD
CIN- L74899DL1993PTC055697
Regd. Off.: 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 31st, 2024

(Rs. In Lakhs, except Per Share data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
		Reviewed	Reviewed	Reviewed	Audited	Audited
1	Revenue from Operations					
	(a) Interest Income	15.46	15.98	14.93	65.17	63.09
	(b) Sale of Service	-	-	-	-	-
	Total Revenue from operations	15.46	15.98	14.93	65.17	63.09
2	Other Income	58.77	3.56	1.25	65.04	5.13
3	Total Income	74.23	19.54	16.18	130.21	68.22
4	Expenses					
	(a) Finance costs	7.84	3.33	3.63	18.61	14.99
	(b) Employee benefits expenses	0.60	0.60	1.50	3.86	3.90
	(C) Depreciation and amortisation expense	-	-	-	-	0.03
	(d) Other expenses	4.93	4.67	12.00	20.26	73.04
	Total Expenses	13.37	8.60	17.13	42.73	91.96
5	Profit/(Loss) before tax	60.86	10.94	0.95	87.48	-23.74
6	Profit/(Loss) from Associates					
	Share of Profit/(Loss) from Associates					
	Profit/(Loss) on disposal of Associates					
	Net Profit/(Loss) from Associates					
7	Profit/(Loss) after Tax and share in Profit of Associates	60.86	10.94	0.95	87.48	-23.74
	Profit / (Loss) on disposal of Subsidiary					
8	Profit/(Loss) after Tax and share in Profit of Associates and Subsidiaries	60.86	10.94	0.95	87.48	-23.74
9	Tax Expenses :					
	(a) Current tax	5.69	0.87	5.04	7.61	7.24
	(b) MAT Credit Entitlement	-0.19	-0.87	-0.02	-2.11	-2.22
	(C) Income tax earlier years	-1.42	2.06	-0.45	0.64	-
	(d) Deferred tax	15.10	1.45	-0.37	17.97	-10.66
	Total Tax Expenses	19.18	3.51	4.20	24.11	-5.64
10	Profit/(Loss) for the period	41.68	7.43	-5.15	63.37	-18.10
11	Other Comprehensive Income					
	(i) Items that will 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	-	-	-	-	-
12	Total Comprehensive Income/(Loss) for the period	41.68	7.43	-5.15	63.37	-18.10
13	Net Profit attributable to :-					
	Owner of Parent	41.68	7.43	-5.15	63.37	-18.10
	Non-Controlling Interest	-	-	-	-	-
14	Other Comprehensive Income attributable to :-					
	Owner of Parent					-
	Non-Controlling Interest					-
15	Total Comprehensive Income attributable to :-					
	Owner of Parent	41.68	7.43	-5.15	63.37	-18.10
	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				589.55	526.19
18	Earning/(Loss) per share (Face Value Rs. 5/- each)					
	(a) Basic (amount in Rs.)	0.69	0.12	-0.09	1.06	-0.30
	(b) Diluted (amount in Rs.)	0.69	0.12	-0.09	1.06	-0.30

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

Rakesh Jain
Digitally signed by Rakesh Jain
Date: 2024.05.30 18:18:16 +05'30'

Rakesh Jain
Managing Director
DIN: 00061737

Place: New Delhi
Date: May 30th, 2024

EKAM LEASING AND FINANCE CO. LTD

CIN- L74899DL1993PTC055697

Regd. Off.: 11, Rani Jhansi Road, (Motia Khan), M.M. Road, New Delhi, DL-110055

Email ID- ekam.leasing1@gmail.com

Statement of Consolidated Assets and Liabilities for the Year ended March 31st, 2024

(Rs. In Lakhs, except Per Share data)

Sr. No.	Particulars	Year Ended	
		31-Mar-24	31-Mar-23
		Audited	Audited
I	ASSETS		
1)	Financial Assets		
a	Cash and cash equivalents	71.54	3.75
b	Loans	736.05	754.08
c	Investments	-	1.23
d	Other financial assets	8.95	8.95
	Total financial assets	816.54	768.01
2)	Non-financial assets		
a	Current tax assets (net)	10.57	17.25
b	Deferred tax assets (net)	27.72	43.59
c	Property, plant and equipment	0.07	0.07
d	Other non financial assets	222.00	222.00
	Total non-financial assets	260.36	282.90
	TOTAL ASSETS	1,076.90	1,050.92
II	LIABILITIES AND EQUITY		
	Liabilities		
1)	Financial liabilities		
a	Trade payables		
	total outstanding dues of micro enterprise and small enterprise	-	-
	total outstanding dues of creditors other than micro enterprise and small enterprise	-	-
b	Debt securities	-	-
c	Borrowings (other than debt securities)	157.04	142.22
d	Other financial liabilities	18.69	18.77
	Total financial liabilities	175.73	160.99
2)	Non financial liabilities		
a	Current tax liability (net)	6.15	3.30
b	Provisions	1.36	56.65
c	Other non-financial liability	4.13	3.80
	Total non financial liabilities	11.62	63.75
3)	Equity		
a	Equity share capital	300.00	300.00
b	Other equity	589.55	526.19
	Total equity	889.55	826.19
	TOTAL EQUITY AND LIABILITIES	1,076.90	1,050.92

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

Rakesh Jain
Digitally signed
by Rakesh Jain
Date: 2024.05.30
18:24:13 +05'30'

Rakesh Jain
Managing Director
DIN: 00061737

Place: New Delhi
Date: May 30th, 2024

EKAM LEASING AND FINANCE CO. LTD
CIN- L74899DL1993PTC055697
Regd. Off.: 11, Rani Jhansi Road, (Motia Khan), M.M. Road, New Delhi, DL-110055
Email ID- ekam.leasing1@gmail.com

Consolidated Cash flow statement for the Year ended March 31st, 2024

(All amounts in INR Lakhs, unless otherwise stated)

Particulars	As on 31-03-2024	As on 31-03-2023
A. Cash flow from operating activities		
Net profit/(loss) before tax	87.48	(23.74)
Adjustments for:-		
Impairment in value of investment of Associate company	1.23	-
Profit from sale of property plant and equipment	-	(0.08)
Reversal of Provision for Standard Assets	(55.29)	55.30
Operating profit before working capital changes	33.41	31.51
Adjustments for:-		
Other financial assets	-	(1.00)
Loans	18.04	(44.23)
Borrowings	14.82	13.38
Other financial liabilities	(0.08)	6.13
Other non financial liabilities	0.33	0.40
Cash generated from operations	66.52	6.18
Income tax (paid)/refund	1.27	(6.48)
Net cash inflow/(outflow) from operating activities	67.79	(0.30)
B. Cash flow from investing activities		
Acquisition of fixed assets	-	-
Sale of property plant and equipment	-	1.51
Net cash inflow / (outflow) from investing activities	-	1.51
C. Cash inflow/(outflow) from financing activities	-	-
Interest paid	-	-
Net cash inflow / (outflow) used in financing activities	-	-
Net changes in cash and cash equivalents	67.79	1.21
Opening Cash and cash equivalents	3.75	2.54
Closing Cash and cash equivalents	71.54	3.75

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

Rakesh
Jain  Digitally signed by
Rakesh Jain
Date: 2024.05.30
18:26:13 +05'30'

Rakesh Jain
Managing Director
DIN: 00061737

Place: New Delhi
Date: May 30th, 2024

EKAM LEASING AND FINANCE CO. LTD

CIN- L74899DL1993PTC055697

Regd. Off.: 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 31st, 2024

- 1 The above financial results have been reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors of the Company at their respective Meeting held on May 30th, 2024. Further, in compliance with regulation 33 of Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) regulations, 2015, the statutory Auditors ave carried out the Audit for the Quarter and year ended March 31, 2024.
- 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 figures for the Quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between the audited figures in respect to the full financial year and the published figures of the Nine month ending December 31, 2023 and December 31, 2022 respectively which are subject to limited review by the statutory auditors.
- 4 The Holding company has transaction of Interest Expenses of INR 3.21 Lakhs during the year ending as on March 31st, 2024 with N K J Securities Private Limited, a company struck off by Registrar of Companies from November 11, 2019.
- 5 The Holding company has transaction of Interest Income of INR 13.42 Lakhs during the year ending as on March 31st, 2024 with Alsan Buildcon Private Limited, a company struck off by Registrar of Companies
- 6 The above 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.
- 7 Previous periods figures have been re-grouped / reclassified to current period's classification, wherever necessary.

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

Rakesh
Jain  Digitally signed by
Rakesh Jain
Date: 2024.05.30
18:32:39 +05'30'

Rakesh Jain
Managing Director
DIN: 00061737

Place: New Delhi
Date: May 30th, 2024

EKAM LEASING AND FINANCE CO. LTD

CIN- L74899DL1993PTC055697

Regd. Off.: 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 31st, 2024

(Rs. In Lakhs, except Per Share data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
		Reviewed	Reviewed	Reviewed	Audited	Audited
1	Segment Revenue					
	Investment & Finance	15.46	15.98	14.93	65.17	63.09
	Others					
	Total Segment Revenue	15.46	15.98	14.93	65.17	63.09
	Less: Inter Segment Revenue	-	-	-	-	-
	Revenue from Operation as per the Statement of Profit and Loss	15.46	15.98		65.17	63.09
2	Segment Results Profit / (Loss) before Tax					
	Investment & Finance	63.09	10.82	3.47	89.34	-21.00
	Others	-2.23	0.12	-4.43	-1.86	-2.74
	Profit Before Tax	60.86	10.94	-0.96	87.48	-23.74
	Tax Expense	29.04	-3.51	-4.20	24.11	5.64
	Share of Profit / (Loss) from Associates	-	-			-
	Profit / (Loss) on disposal of Subsidiary	-	-			-
	Profit / (Loss) on disposal of Associates	-	-			-
	Profit After Tax	89.90	7.43	-5.16	63.37	-18.10
3	Segment Assets					
	Investment & Finance	707.25	710.82	685.37	707.25	685.38
	Others	369.65	369.22	365.55	369.65	365.55
	Total Assets	1,076.90	1,080.04	1,050.92	1,076.90	1,050.93
4	Segment Liabilities					
	Investment & Finance	169.44	219.31	210.21	169.44	210.20
	Others	17.91	12.85	14.53	17.91	14.53
	Total Liabilities	187.35	232.16	224.74	187.35	224.73

- (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 Segment is consistent with performance assessment and resource allocation by the management.

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

Rakesh Jain Digitally signed
by Rakesh Jain
Date: 2024.05.30
18:50:25 +05'30'

Rakesh Jain

Managing Director

DIN: 00061737

Place: New Delhi

Date: May 30th, 2024

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: **30/05/2024**

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 Obligations 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 Obligations and Disclosure Requirements) Regulations, 2015 We, Rakesh Jain, Chairman Cum Managing Director of **M/s Ekam Leasing and Finance Co. Limited** having its registered 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 M/s Doogar & Associates. Chartered Accountant (FRN: 000561N) have issued an Audit Report with modified opinion on the Annual Audited Financial Results of the Company for the quarter and year ended on March 31, 2024.

Kindly request you to take the declaration on record.

Thanking You,

For Ekam Leasing and Finance Co. Limited

**Rakesh
Jain** Digitally signed
by Rakesh Jain
Date: 2024.05.30
17:57:43 +05'30'

Rakesh Jain
Managing Director and CEO
(DIN: 00061737)

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with audited Financial Results - (CONSOLIDATED)

Statement on Impact of Audit Qualifications for the financial year ended March 31, 2024				
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
(Amount in INR Lakhs Except Earnings per share)				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (Audited figures after adjusting for qualifications)
	1.	Turnover / Total income	130.21	130.21
	2.	Total Expenditure	42.73	42.73
	3.	Net Profit/(Loss)	63.37	63.37
	4.	Earnings Per Share	1.06	1.06
	5.	Total Assets	1076.90	1076.90
	6.	Total Liabilities	187.35	187.35
	7.	Net Worth	889.55	889.55
	8.	Any other financial item(s) (as felt appropriate by the management)		
II.	Audit Qualification (each audit qualification separately):			
a	Details of Audit Qualification:			
	Pursuant to the provisions of section 203 of the Companies Act, the holding company is mandated to appoint the Chief Financial Officer (CFO), we draw attention to the fact that the holding company is failed to appoint a Chief Financial Officer (CFO) throughout the year.			
	Type of Audit Qualification: Qualified Opinion – Modified Opinion			
	Frequency of qualification: Repetitive from FY 2022-23			
	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Not Quantified			
	Management Response: Management has acknowledged the same and is in the process of appointing a suitable person for CFO. Further, Keeping in view the Nature of business and scale of operations the same has no impact on the company.			
	For Audit Qualification(s) where the impact is not quantified by the auditor:			
	Management's estimation on the impact of audit qualification: Response – NA			
	If management is unable to estimate the impact, reasons for the same: Management responses – NA			

b	<p>Details of Audit Qualification:</p> <p>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).</p>
	Type of Audit Qualification: Qualified Opinion – Modified Opinion
	Frequency of qualification: Repetitive from FY 2021-22
	<p>For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Not Quantified</p> <p>Management Response: Management has acknowledged the same and will file for registration on NBFC in Due Course.</p>
	For Audit Qualification(s) where the impact is not quantified by the auditor:
	Management's estimation on the impact of audit qualification: Response – NA
	If management is unable to estimate the impact, reasons for the same: Management responses – NA

III.	Signatories:	
	CEO/Managing Director	<p>Rakesh Jain</p> <p>Digitally signed by Rakesh Jain Date: 2024.05.30 17:40:35 +05'30'</p>
	CFO	
	Audit Committee Chairman	<p>SAURA BH JAIN</p> <p><small>Digitally signed by SAURA BH JAIN DN: cn=SAURA BH JAIN, o=SAURA BH JAIN, email=SAURA.BH.JAIN@SAURA.BH.JAIN, c=IN</small></p>
	Statutory Auditor	<p>MAHESH BABOO GUPTA</p> <p>Digitally signed by MAHESH BABOO GUPTA Date: 2024.05.30 17:17:46 +05'30'</p>
	Place:	New Delhi
	Date:	30/05/2024

ANNEXURE II

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Audited Financial Results - (STANDALONE)

Statement on Impact of Audit Qualifications for the quarter and year ended March 31, 2024				
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
(Amount in INR Lakhs Except Earning per share)				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (Audited figures after adjusting for qualifications)
	1.	Turnover / Total income	122.65	122.65
	2.	Total Expenditure	54.64	54.64
	3.	Net Profit/(Loss)	49.40	49.40
	4.	Earnings Per Share	0.82	0.82
	5.	Total Assets	736.66	736.66
	6.	Total Liabilities	397.27	397.27
	7.	Net Worth	339.39	339.39
	8.	Any other financial item(s) (as felt appropriate by the management)		
II.	Audit Qualification (each audit qualification separately):			
a	Details of Audit Qualification: Pursuant to the provisions of section 203 of the Companies Act, the company is mandated to appoint the Chief Financial Officer (CFO), we draw attention to the fact that the Company is failed to appoint a Chief Financial Officer (CFO) throughout the period.			
	Type of Audit Qualification: Qualified Opinion – Modified Opinion			
	Frequency of qualification: Repetitive from FY 2022-23			
	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Not Quantified Management Response: Management has acknowledged the same and is in the process of appointing a suitable person for CFO. Further, Keeping in view the Nature of business and scale of operations the same has no impact on the company.			
	For Audit Qualification(s) where the impact is not quantified by the auditor:			
	Management's estimation on the impact of audit qualification: Response – NA			
	If management is unable to estimate the impact, reasons for the same: Management responses – NA			

III.	Signatories:	
	CEO/Managing Director	<p>Rakesh Jain</p> <p>Digitally signed by Rakesh Jain Date: 2024.05.30 17:43:49 +05'30'</p>
	CFO	
	Audit Committee Chairman	<p>SAURABH JAIN</p> <p><small>Digitally signed by SAURABH JAIN DN: c=IN, o=Prasarana, 2.5.4.20=Mahesh Baboo Gupta, ou=Mahesh Baboo Gupta, ou=Mahesh Baboo Gupta, ou=Mahesh Baboo Gupta, ou=Mahesh Baboo Gupta, ou=Mahesh Baboo Gupta, ou=Mahesh Baboo Gupta, ou=Mahesh Baboo Gupta, ou=Mahesh Baboo Gupta, ou=Mahesh Baboo Gupta, ou=SAURABH JAIN Date: 2024.05.30 10:08:37 +05'30'</small></p>
	Statutory Auditor	<p>MAHESH BABOO GUPTA</p> <p>Digitally signed by MAHESH BABOO GUPTA Date: 2024.05.30 17:18:02 +05'30'</p>
	Place:	New Delhi
	Date:	30.05.2024