

Date: 17th January, 2025

To,
The Manager
Corporate Relationship Department,
The Bombay Stock Exchange,
P.J. Towers, Dalal Street, Mumbai 400 023

BSE Scrip Code: - 509024

Scrip ID: GOLDLEG

Dear Sir/Madam,

Sub: Un-Audited Financial Result quarter ended on 30th June, 2024 pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015.

Ref: Regulations 30, 33 and other applicable provisions of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Second proviso to Regulation 30(6) and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby inform you that the Board of Directors of the Company in their meeting held today i.e. Friday 17th January, 2025.

1. Considered and approved Un-audited financial results for the quarter ended as on 30th June 2024.

The meeting commenced at 5:00 P.M. and concluded at 05:45 P.M.

Kindly take the same on your record and oblige.

Thanking you,
Yours faithfully,

For GOLDEN LEGAND LEASING AND FINANCE LIMITED

Prisha
PRISHA JITENDRA BEHAL
(COMPANY SECRETARY)



 **022-65023342**  **contact@gllfl.com**

 202, Ram Krishna Chambers, Linking Rd, Khar (W) Mumbai, Maharashtra 400052

GST NO: 27AAACG1540L1ZQ | CIN NO: L65990MH1984PLC033818
LEI NO: 9845008851F5BNA97906 | TAN NO: MUMG 21462A



www.gllfl.com

GOLDEN LEGAND LEASING & FINANCE LTD.

CIN: L65990MH1984PLC033818

Reg. Office Address: Unit No. 202, Shri Ramakrishna Chambers, Plot No. 67B, TPS - IV, Linking Road, Khar (W), Mumbai - 400052

Email : cs@gllfl.com; contact@gllfl.com

Statement of Unaudited Standalone Financial Results for the quarter ended on June 30, 2024

(₹ In Lakh except per share data)

Particulars	Quarter Ended			Year Ended
	30-06-2024 (Unaudited)	31-03-2024 (Unaudited) (Refer note 6)	30-06-2023 (Unaudited)	31-03-2024 Audited
A Whether results are audited or unaudited				
I Revenue From Operations				
Net sales or Revenue from Operations	260.54	6.26	-	6.46
II Other Income	-	-	-	-
III Total Income (I+II)	260.54	6.26	-	6.46
IV Expenses				
(a) Cost of materials consumed	-	-	-	-
(b) Purchases of stock-in-trade	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
(d) Employee benefit expense	50.24	2.80	3.19	33.92
(e) Finance Costs	1.85	0.12		4.18
(f) Depreciation and amortisation expense	10.16	9.80	9.81	39.23
(g) Other Expenses	129.29	37.02	42.53	102.17
Total Expenses (IV)	191.54	49.74	55.53	179.50
V Profit/(loss) before exceptional items and tax (III-IV)	69.00	-43.48	-55.53	-173.04
VI Exceptional items	-	-	-	-
VII Profit (loss) after exceptional items and before Tax (V-VI)	69.00	-43.48	-55.53	-173.04
VIII Tax Expense	-	-25.22	-	-25.22
(a) Current Tax	11.50	-	-	-
(d) Deferred Tax	-	-25.22	-	-25.22
Profit (Loss) After Tax (VII-VIII)	57.50	-18.26	-55.53	-147.82
X Profit(Loss) For Period Before Minority Interest	57.50	-18.26	-55.53	-147.82
XI Profit (Loss) for the period (XIII A + XIII B + XIII C)	57.50	-18.26	-55.53	-147.82
XII Other Comprehensive Income				
a. i). Items that will not be reclassified to profit or loss	-	-	-	-
ii). Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
b. i). Item that will be reclassified to profit or loss	-	-	-	-
ii). Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
Total Comprehensive income, Net of tax	-	-	-	-
XIII Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	57.50	-18.26	-55.53	-147.82
XIV Details of equity share capital				
Paid-up equity share capital (Face value of Rs.10/- each)	1,487.00	1,487.00	1,487.00	1,487.00
Other Equity				
XV Earnings per share				
Earnings per share (not annualised)				
Basic equity of Rs. 10/- each	0.04	-0.01	-0.04	(0.10)
Diluted equity of Rs. 10/- each	0.04	-0.01	-0.04	(0.10)



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Notes on Financial Results:-

1	The above unaudited financial results for the quarter ended June 30, 2024 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on 17.01.2025. The statutory auditors have carried out limited review of above result.
2	The unaudited financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.
3	Segment reporting as per Ind AS 108 is not applicable as the company operates under a single Chief Operating Decision Maker (CODM)
4	The figures for the corresponding previous year/period have been regrouped/reclassified, wherever considered necessary, to make them comparable with the current period classification.
5	The Company has started commercial use of its Software (Intangible Asset Under Development) " India Online Pay " during the quarter ended 30th June,2024 and capitalized the same and started Amortization. Accordingly the figures for the quarter ended 30th June 2024 are not comparable with the previous periods in the Statement.
6	The figures for the three months ended 31/03/2024, are arrived at as difference between audited figures in respect of the full financial year and the unaudited published figures upto nine months of the relevant financial year.

For, GOLDEN LEGAND LEASING & FINANCE LTD.

Managing Director

Date:- 17-01-2024

Place:- Mumbai





SUNIL VANKAWALA & ASSOCIATES

Chartered Accountants

103, Vrindavan, 1st floor, Near Shubham Hall, Opp Railway Station Vile Parle (West) Mumbai-400056
E-mail: sunilvankawala@yahoo.com, Tel. No. +91 91371 45254

Limited review report on Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**To,
The Board of Directors of
GOLDEN LEGAND LEASING AND FINANCE LIMITED
Mumbai**

We have reviewed the accompanying statement of unaudited financial results of **GOLDEN LEGAND LEASING AND FINANCE LIMITED** (the "Company") for the quarter ended June 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India except for the matters described in the Basis for Qualified conclusion Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



Attention is drawn to the fact that the figures for the three months ended 31st March 2024 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

Basis for Qualified Conclusion:

Based on the information provided to us by the management of the Company, we give below the basis for qualified conclusion:

- (a) The income recognized during the period is based on the internal report generated from the software of the Company. The management of the Company is in the process of reconciling the income as per the reports with the transactions in the bank statements of various banks. We are not able to identify / quantify the impact, if any, of these on the results for the quarter ended June 30, 2024.
- (b) There was no system of obtaining periodical confirmation of balances relating to trade receivables, trade payables, loans and advances, borrowings, balances with banks and current liabilities. The effect of the same on the result for the period is not ascertainable.
- (c) The Company has not done any retrospective adjustment of prior period errors and omissions by restating the comparative amounts for prior period presented or, where the errors relate to the period (s) before the earliest prior period presented, restating the opening balance of assets, liabilities and equity for that period. This is in contravention to Indian accounting standard (Ind AS) 8 (Accounting Policies, Changes in Accounting Estimates and Errors).
- (d) The Company has not filed Income tax return for Assessment Year 2022-2023 which may attract provisions of the Income Tax Act, 1961 and accordingly we are not able to identify / quantify the amount of under / over provision for income tax, if any, in this respect.
- (e) The Company has not reconciled the transactions for the month of June 2024 in the account 016363400001800 with the bank. Accordingly, the impact on the results for the quarter ended June 30, 2024, could not be ascertained



The above basis for qualified conclusion referred to in point nos. (a) to (e) and other matters were subject matter of qualification in the Auditor's Report for the quarter and year ended March 31, 2024.

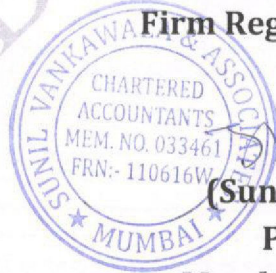
In the absence of information, the effect of which cannot be quantified, we are unable to comment on the possible impact of the items stated in the point nos. (a) to (e) above on the financial results of the Company for the quarter ended June 30, 2024.

Qualified Conclusion:

Based on our review conducted as above, except for the possible effects of the matters described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial result prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Sunil Vankawala & Associates
Chartered Accountants**

Firm Registration No. 110616W



Sunil Vankawala
(Sunil T. Vankawala)

Proprietor

Membership No. 33461

UDIN: 25033461BMNSGU7482

Place: -Mumbai

Date: - 17.01.2025