

# 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  
PhirozeJeejeebhoy Towers,  
Dalal Street, Mumbai-400001

**Date: 14/11/2024**

**Script Code: 530581**

**Subject: Outcome of Board meeting held on 14<sup>th</sup> November, 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, 14<sup>th</sup> November, 2024, *inter alia*, considered and approved the following:-

1. a. The Standalone and consolidated Un-audited Financial Results for the quarter and half year ended on September 30, 2024 along with Limited Review Report thereon by the Statutory Auditor of the Company.
- b. Statement of Assets & Liabilities for the half year ended September 30, 2024.
- c. Cash Flow Statement for the half year ended September 30, 2024.

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

2. The Draft Notice, Day, Date, Time for conducting 31<sup>st</sup> Annual General Meeting through Video Conference ("VC") and Other Audio Visual Means ("OAVM") in accordance with the relevant circulars issued by the Ministry of Corporate Affairs and Securities and Exchange Board of India for the FY 2023-24 were duly considered and fixed.
3. The date regarding closure of Register of Member and share Transfer book for the purpose of AGM, Record Date, Cut-off Date for the purpose of E-voting was duly considered and fixed.

# **EKAM LEASING AND FINANCE CO. LIMITED**

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4. Appointment of Mr. Krishna Kumar Singh, Practicing Company secretary (Proprietor of M/ s KKS & Associates) as the Scrutinizer for the remote e-voting to be conducted for the 31<sup>st</sup> ensuing Annual General Meeting.
5. Appointment of M/s National Securities Depository Limited (NSDL) for providing remote e-voting facilities and conducting the 31<sup>st</sup> Annual General Meeting of the Company through Video Conference ("VC") and Other Audio Visual Means ("OAVM").
6. The Board's Report along with its relevant annexures, Corporate Governance Report and Management Discussion and Analysis Report for Financial year 31st March 2024 were duly considered and approved.

The Board Meeting commenced at 02:00 P.M. and concluded at 4:50 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**

**Encl:a/a**

# 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: 14/11/2024**

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

**Script Code: 530581**

**Sub: Submission of Un-audited Financial Results (Standalone & Consolidated) along with Limited Review Report for the Quarter and Half year ended on September 30, 2024.**

Dear Sir/Madam,

In due Compliance with Circular No. CIR/CFD/CMD/15/2015 dated 30<sup>th</sup> November, 2015 & CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as “the listing Regulations, 2015”), Please find enclosed herewith:

1. a. The Un-audited Financial Results (**Standalone & Consolidated**) for the quarter and half year ended on September 30, 2024 along with Limited Review Report thereon by the Statutory Auditor of the Company.
- b. Statement of Assets & Liabilities for the half year ended September 30, 2024.
- c. Cash Flow Statement for the half year ended September 30, 2024.

These results as recommended by Audit Committee were reviewed, approved and taken on record by the Board of Directors of the Company in their meeting held on Thursday, November 14, 2024.

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

Thanking You,  
Yours Faithfully

**For EKAM LEASING & FINANCE CO. LIMITED**

**Rakesh Jain**  
**Chairman Cum Managing Director**  
**DIN: 00061737**

**Encl: as above**

**Independent Auditor's Review Report on Consolidated 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****Board of Directors of Ekam Leasing & Finance Co. Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Ekam Leasing & Finance Co. Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') and its associate for the quarter ended September 30, 2024 and year to date results for the period 01/04/2024 to 30/09/2024 being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribe under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. The Statement includes the results of the following entities:

<b>Name of the Entity</b>	<b>Relationship</b>
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 <sup>(1)</sup>	Associate Company

<sup>(1)</sup> The Company has been struck off from the register of companies from November 19, 2019.





## 5. Basis of Qualified conclusion

### 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).
6. Based on our review conducted and procedures performed as stated in paragraph 3 above, **except for the effects/possible effects of our observation stated in paragraph 5 above**, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

## 7. Emphasis of matters :

We draw attention to the

- a) Note No. 4 of the financial results, The Holding company has transaction of Interest Expenses of INR 1.75 Lakhs during the period ending as on September 30th, 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 3.99 Lakhs during the period ending as on September 30th, 2024 with Alsan Buildcon Private Limited, a company struck off by Registrar of Companies.

Our opinion is not modified in respect of above matter.

## 8. Other Matter:

This Statement also includes the financial results of 3 subsidiaries which have not been reviewed by their auditor, whose financial results reflect total assets of INR 611.16 Lakhs as at September 30<sup>th</sup>, 2024 and Total Revenue of INR 7.20 Lakhs and INR 14.33 Lakhs and Total Net Profit/(Loss) after tax of INR 4.89 Lakhs and INR 9.66 Lakhs and other comprehensive income/( loss) of INR Nil & INR Nil for the quarter ended September 30<sup>th</sup>, 2024 and for the period from April 1<sup>st</sup> 2024 to September 30<sup>th</sup> 2024 as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit/ (loss) of INR Nil and other comprehensive income/ (loss) of INR Nil for the quarter ended September 30<sup>th</sup> 2024 and for the period from April 1<sup>st</sup> 2024 to September 30<sup>th</sup> 2024 respectively, as considered in the consolidated unaudited financial results, in respect of 1 associate, based on their financial results which have not been reviewed by their



auditors.

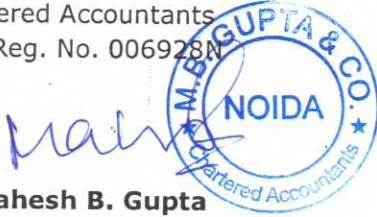
These unaudited interim financial statements/financial results and other unaudited financial information with respect of above entities have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of the subsidiaries and associate, is based solely on such unaudited interim financial statement/financial results and other unaudited financial information

Our conclusion on the statement is not modified in respect of the above matters.

**For M. B. Gupta & Co.**

Chartered Accountants

Firm Reg. No. 006928N



**CA Mahesh B. Gupta**

Partner

Membership No. 085469

**UDIN: 24085469BKEZGR1532**

**Place:** Noida

**Date:** November 14<sup>th</sup>, 2024



**Independent Auditor's Review Report on Standalone 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 Ekam Leasing & Finance Co. Limited**

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Ekam Leasing & Finance Co. Limited ('the Company') for the quarter ended 30<sup>th</sup> September 2024 and year to date results for the period 01/04/2024 to 30/09/2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

**4. Basis of Qualified conclusion**

Attention is drawn to:

- 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 period.

**5. Qualified conclusion:**

Based on our review conducted as above, **except for the effects/possible effects of our observation stated in paragraph 4 above**, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to



be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

**6. Emphasis of matters:**

We draw attention to:

- a) Note No. 4 of the financial results, The company has transaction of Interest Expenses of INR 1.75 Lakhs up to period ending as on September 30<sup>th</sup>, 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 3.99 Lakhs up to period ending as on September 30<sup>th</sup>, 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.

**For M. B. Gupta & Co.**

Chartered Accountants

Firm Reg. No. 006928M



**CA Mahesh B. Gupta**

Partner

Membership No. 085469

**UDIN: 2408p5469BKEZGQ5080**

**Place:** Noida

**Date:** November 14<sup>th</sup> 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 Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30th, 2024**

*(Rs. In Lakhs, except Per Share data)*

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Revenue from Operations</b>						
	(a) Interest Income	3.73	15.91	16.90	19.64	33.73	65.17
	(b) Sale of Service	-	-	-	-	-	-
	<b>Total Revenue from operations</b>	<b>3.73</b>	<b>15.91</b>	<b>16.90</b>	<b>19.64</b>	<b>33.73</b>	<b>65.17</b>
<b>2</b>	<b>Other Income</b>	0.51	-		0.51	-	57.48
<b>3</b>	<b>Total Income</b>	<b>4.24</b>	<b>15.91</b>	<b>16.90</b>	<b>20.15</b>	<b>33.73</b>	<b>122.65</b>
<b>4</b>	<b>Expenses</b>						
	(a) Finance costs	10.31	10.21	8.73	20.52	18.18	37.80
	(b) Employee benefits expenses	-	-	0.86	-	1.46	1.46
	(C) Depreciation and amortisation expense	-	-	-	-	-	-
	(d) Other expenses	25.13	11.82	3.50	36.95	9.42	15.38
	<b>Total Expenses</b>	<b>35.44</b>	<b>22.03</b>	<b>13.08</b>	<b>57.47</b>	<b>29.05</b>	<b>54.64</b>
<b>5</b>	<b>Profit/(Loss) before tax</b>	<b>-31.20</b>	<b>-6.12</b>	<b>3.82</b>	<b>-37.32</b>	<b>4.68</b>	<b>68.01</b>
<b>6</b>	<b>Tax Expenses :</b>						
	(a) Current tax	-0.01	0.01	0.76	-	1.05	2.11
	(b) MAT Credit Entitlement	0.01	-0.01	-0.76	-	-1.05	-2.11
	(C) Income tax earlier years	-	-	-	-	-	0.64
	(d) Deferred tax	-4.56	-5.00	1.20	-9.56	1.42	17.97
	<b>Total Tax Expenses</b>	<b>-4.56</b>	<b>-5.00</b>	<b>1.20</b>	<b>-9.56</b>	<b>1.42</b>	<b>18.61</b>
<b>7</b>	<b>Profit/(Loss) for the period</b>	<b>-26.64</b>	<b>-1.12</b>	<b>2.62</b>	<b>-27.76</b>	<b>3.26</b>	<b>49.40</b>
<b>8</b>	<b>Other Comprehensive Income</b>						
	(i) Items that will not be re-classified to profit or loss	-	-	-	-	-	-
	(a) Changes in fair value gain/(loss) of FVOCI equity instruments	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss account	-	-	-	-	-	-
	<b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9</b>	<b>Total Comprehensive Income /(Loss) for the period</b>	<b>-26.64</b>	<b>-1.12</b>	<b>2.62</b>	<b>-27.76</b>	<b>3.26</b>	<b>49.40</b>
<b>10</b>	<b>Paid up equity shares capital (Face value Rs. 5/-)</b>	300.00	300.00	300.00	300.00	300.00	300.00
<b>11</b>	<b>Other Equity</b>	-	-	-	-	-	39.39
<b>12</b>	<b>Earning/(Loss) per share (Face Value Rs. 5/- each)</b>						
	(a) Basic (amount in Rs.)	-0.44	-0.02	0.04	-0.46	0.05	0.82
	(b) Diluted (amount in Rs.)	-0.44	-0.02	0.04	-0.46	0.05	0.82

For and on Behalf of the Board of Directors

**Rakesh Jain** Digitally signed  
by Rakesh Jain  
Date: 2024.11.14  
16:22:30 +05'30'

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

**Place:** New Delhi  
**Date:** November 14th, 2024

**Ekam Leasing and Finance Co. Limited**  
**Standalone unaudited Balance Sheet as at September 30th, 2024**  
**(All amounts in INR Lakhs, unless otherwise stated)**

Particulars	As at Sept 30, 2024	As at March 31, 2024
<b>I. ASSETS</b>		
<b>1) Financial Assets</b>		
(a) Cash and cash equivalents	13.58	69.72
(b) Loans	605.76	543.57
(c) Investments	30.19	30.19
(d) Other financial assets	7.81	7.81
<b>Total financial assets</b>	<b>657.34</b>	<b>651.29</b>
<b>2) Non-financial assets</b>		
(a) Current tax assets (net)	12.06	10.57
(b) Deferred tax assets (net)	37.28	27.72
(c) Property, plant and equipment	0.08	0.08
(d) Other non financial assets	47.00	47.00
<b>Total non-financial assets</b>	<b>96.41</b>	<b>85.37</b>
<b>Total assets</b>	<b>753.75</b>	<b>736.66</b>
<b>II. LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
<b>1) Financial liabilities</b>		
(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)	403.34	384.87
(d) Other financial liabilities	6.74	4.81
<b>Total financial liabilities</b>	<b>410.07</b>	<b>389.67</b>
<b>2) Non financial liabilities</b>		
(a) Provisions	30.01	3.47
(c) Other non-financial liability	2.05	4.13
<b>Total non financial liabilities</b>	<b>32.06</b>	<b>7.60</b>
<b>3) Equity</b>		
(a) Equity share capital	300.00	300.00
(b) Other equity	11.62	39.39
<b>Total equity</b>	<b>311.62</b>	<b>339.39</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>753.75</b>	<b>736.66</b>

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

**Rakesh** Digitally signed  
by Rakesh Jain  
Date: 2024.11.14  
16:23:07 +05'30'  
**Rakesh Jain**  
Managing Director  
DIN: 00061737

Place: New Delhi  
Date: November 14th, 2024



**Ekam Leasing and Finance Co. Limited**  
**Standalone Statement of Cash Flows for the period ended September 30th, 2024**  
**(All amounts in INR Lakhs, unless otherwise stated)**

<b>Particulars</b>	<b>Period ended Sept 30, 2024</b>	<b>Year ended March 31, 2024</b>	<b>Period ended Sept 30, 2023</b>
<b>A. Cash flow from operating activities</b>			
Net profit/(loss) before tax	-37.32	68.01	4.68
<b>Adjustments for:-</b>			
Depreciation and amortisation	-	-	-
Profit from sale of Investment	-	-	-
Impairment in value of investment of Associate company	-	0.45	-
Reversal of Provision for Standard Assets	-0.51	-55.29	-
Provision for Sub Standard Assets	27.05	-	-
Tax Adjustment	-	-0.64	1.68
<b>Operating profit before working capital changes</b>	<b>-10.78</b>	<b>12.53</b>	<b>6.36</b>
<b>Adjustments for:-</b>			
Other financial assets	-	-	-0.02
Current tax assets (net)	-1.49	6.68	-
Other non-financial assets	-	-	-
Loans	-62.19	22.92	-16.82
Borrowings	18.47	28.07	15.19
Other financial liabilities	1.93	-2.74	-0.23
Other non financial liabilities	-2.08	0.33	-1.95
<b>Cash generated from operations</b>	<b>-56.14</b>	<b>67.79</b>	<b>2.52</b>
Income tax (paid)/refund	-	-	-3.07
<b>Net cash inflow/(outflow) from operating activities</b>	<b>-56.14</b>	<b>67.79</b>	<b>-0.55</b>
<b>B. Cash flow from investing activities</b>			
Acquisition/Sale of fixed assets	-	-	-
Sale of Investments	-	-	-
<b>Net cash inflow / (outflow) from investing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C. Cash inflow/(outflow) from financing activities</b>			
<b>Net cash inflow / (outflow) used in financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net changes in cash and cash equivalents</b>	<b>-56.14</b>	<b>67.79</b>	<b>-0.55</b>
<b>Opening Cash and cash equivalents</b>	<b>69.72</b>	<b>1.93</b>	<b>1.93</b>
<b>Closing Cash and cash equivalents</b>	<b>13.58</b>	<b>69.72</b>	<b>1.39</b>

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

**Rakesh Jain** Digitally signed  
by Rakesh Jain  
Date: 2024.11.14  
16:23:30 +05'30'  
**Rakesh Jain**  
Managing Director  
DIN: 00061737

Place: New Delhi  
Date: November 14th, 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 Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30th, 2024**

*(Rs. In Lakhs, except Per Share data)*

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Revenue from Operations</b>						
	(a) Interest Income	3.73	15.91	16.90	19.64	33.73	65.17
	(b) Sale of Service	-	-	-	-	-	-
	<b>Total Revenue from operations</b>	<b>3.73</b>	<b>15.91</b>	<b>16.90</b>	<b>19.64</b>	<b>33.73</b>	<b>65.17</b>
<b>2</b>	<b>Other Income</b>	<b>-3.71</b>	<b>7.13</b>	<b>1.36</b>	<b>3.42</b>	<b>2.71</b>	<b>65.04</b>
<b>3</b>	<b>Total Income</b>	<b>0.02</b>	<b>23.04</b>	<b>18.26</b>	<b>23.06</b>	<b>36.44</b>	<b>130.21</b>
<b>4</b>	<b>Expenses</b>						
	(a) Finance costs	-1.11	10.21	3.34	9.10	7.44	18.61
	(b) Employee benefits expenses	0.60	0.60	1.46	1.20	2.66	3.86
	(C) Depreciation and amortisation expense	-	-	-	-	-	-
	(d) Other expenses	25.21	11.89	4.67	37.10	10.66	20.26
	<b>Total Expenses</b>	<b>24.70</b>	<b>22.70</b>	<b>9.47</b>	<b>47.40</b>	<b>20.76</b>	<b>42.73</b>
<b>5</b>	<b>Profit/(Loss) before tax</b>	<b>-24.68</b>	<b>0.34</b>	<b>8.79</b>	<b>-24.34</b>	<b>15.68</b>	<b>87.48</b>
<b>6</b>	<b>Profit/(Loss) from Associates</b>						
	Share of Profit/(Loss) from Associates						
	Profit/(Loss) on disposal of Associates						
	<b>Net Profit/(Loss) from Associates</b>						
<b>7</b>	<b>Profit/(Loss) after Tax and share in Profit of Associates</b>						
	Profit / (Loss) on disposal of Subsidiary						
<b>8</b>	<b>Profit/(Loss) after Tax and share in Profit of Associates and Subsidiaries</b>						
<b>9</b>	<b>Tax Expenses :</b>						
	(a) Current tax	1.63	1.69	0.76	3.32	1.05	7.61
	(b) MAT Credit Entitlement	0.01	-0.01	-0.76	-	-1.05	-2.11
	(C) Income tax earlier years	-	-	-	-	-	0.64
	(d) Deferred tax	-4.56	-5.00	1.20	-9.56	1.42	17.97
	<b>Total Tax Expenses</b>	<b>-2.93</b>	<b>-3.31</b>	<b>1.20</b>	<b>-6.24</b>	<b>1.42</b>	<b>24.11</b>
<b>10</b>	<b>Profit/(Loss) for the period</b>	<b>-21.75</b>	<b>3.65</b>	<b>7.59</b>	<b>-18.10</b>	<b>14.27</b>	<b>63.37</b>
<b>11</b>	<b>Other Comprehensive Income</b>						
	(i) Items that will not be re-classified to profit or loss		-				-
	(a) Changes in fair value gain/(loss) of FVOCI equity instruments						-
	(ii) Income tax relating to items that will not be reclassified to profit or loss account						-
	<b>Other Comprehensive Income</b>		-				-
<b>12</b>	<b>Total Comprehensive Income /(Loss) for the period</b>	<b>-21.75</b>	<b>3.65</b>	<b>7.59</b>	<b>-18.10</b>	<b>14.27</b>	<b>63.37</b>
<b>13</b>	<b>Net Profit attributable to :-</b>						
	Owner of Parent	-21.75	3.65	7.59	-18.10	14.27	63.37
	Non-Controlling Interest		-				-
<b>14</b>	<b>Other Comprehensive Income attributable to :-</b>						
	Owner of Parent						-
	Non-Controlling Interest						-
<b>15</b>	<b>Total Comprehensive Income attributable to :-</b>						
	Owner of Parent	-21.75	3.65	7.59	-18.10	14.27	63.37
	Non-Controlling Interest						-
<b>16</b>	<b>Paid up equity shares capital (Face value Rs. 5/-</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>
<b>17</b>	<b>Other Equity</b>						<b>589.55</b>
<b>18</b>	<b>Earning/(Loss) per share (Face Value Rs. 5/- each)</b>						
	(a) Basic (amount in Rs.)	-0.36	0.06	0.13	-0.30	0.24	1.06
	(b) Diluted (amount in Rs.)	-0.36	0.06	0.13	-0.30	0.24	1.06

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

**Rakesh Jain**  
Digitally signed by Rakesh Jain  
Date: 2024.11.14 16:23:50 +05'30'  
**Rakesh Jain**  
Managing Director  
DIN: 00061737

Place: New Delhi  
Date: November 14th, 2024

**Ekam Leasing and Finance Co. Limited**  
**Consolidated Balance Sheet as at September 30th, 2024**  
(All amounts in INR Lakhs, unless otherwise stated)

Particulars	As at September 30, 2024	As at March 31, 2024
<b>I. ASSETS</b>		
<b>1) Financial Assets</b>		
(a) Cash and cash equivalents	15.40	71.54
(b) Loans	800.86	736.05
(c) Investments	-	-
(d) Other financial assets	8.95	8.95
<b>Total financial assets</b>	<b>825.21</b>	<b>816.54</b>
<b>2) Non-financial assets</b>		
(a) Current tax assets (net)	12.06	10.57
(b) Deferred tax assets (net)	37.28	27.72
(c) Property, plant and equipment	0.08	0.07
(d) Other non financial assets	222.00	222.00
<b>Total non-financial assets</b>	<b>271.42</b>	<b>260.36</b>
<b>Total assets</b>	<b>1,096.63</b>	<b>1,076.90</b>
<b>II. LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
<b>1) Financial liabilities</b>		
(a) Trade payables		
total outstanding dues of micro enterprise and small	-	-
total outstanding dues of creditors other than micro	-	-
enterprise and small enterprise		
(b) Debt securities	-	-
(c) Borrowings (other than debt securities)	165.23	157.04
(d) Other financial liabilities	21.97	18.69
<b>Total financial liabilities</b>	<b>187.20</b>	<b>175.73</b>
<b>2) Non financial liabilities</b>		
(a) Current tax liability (net)	8.03	6.15
(b) Provisions	27.90	1.36
(c) Other non-financial liability	2.05	4.13
<b>Total non financial liabilities</b>	<b>37.98</b>	<b>11.62</b>
<b>3) Equity</b>		
(a) Equity share capital	300.00	300.00
(b) Other equity	571.45	589.55
<b>Total equity</b>	<b>871.45</b>	<b>889.55</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,096.63</b>	<b>1,076.90</b>

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

**Rakesh Jain**  
Digitally signed  
by Rakesh Jain  
Date: 2024.11.14  
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**Rakesh Jain**  
Managing Director  
DIN: 00061737

Place: New Delhi  
Date: November 14th, 2024



Ekam Leasing and Finance Co. Limited  
Consolidated Statement of Cash Flows for the period ended September 30th, 2024  
(All amounts in INR Lakhs, unless otherwise stated)

Particulars	Period ended September 30, 2024	Year ended March 31, 2024	Period ended September 30, 2023
<b>A. Cash flow from operating activities</b>			
Net profit/(loss) before tax	(24.34)	87.48	15.68
Adjustments for:-			
Depreciation and amortisation	-	-	-
Impairment in value of investment of Associate company	-	1.23	-
Reversal of Provision for Standard Assets	(0.51)	(55.29)	-
Provision for Sub-Standard Assets	27.05	-	1.68
<b>Operating profit before working capital changes</b>	<b>2.20</b>	<b>33.41</b>	<b>17.36</b>
Adjustments for:-			
Current tax liability (net)	1.88	-	-
Current tax assets (net)	(1.49)	-	-
Other financial assets	-	-	-0.02
Loans	(64.81)	18.04	-19.26
Borrowings	8.19	14.82	6.69
Other financial liabilities	3.28	(0.08)	1.06
Other non financial liabilities	(2.08)	0.33	-1.95
<b>Cash generated from operations</b>	<b>(52.83)</b>	<b>66.52</b>	<b>3.85</b>
Income tax (paid)/refund	(3.32)	1.27	-4.40
<b>Net cash inflow/(outflow) from operating activities</b>	<b>(56.15)</b>	<b>67.79</b>	<b>-0.55</b>
<b>B. Cash flow from investing activities</b>			
Sale of property plant and equipment	-	-	0.00
<b>Net cash inflow / (outflow) from investing activities</b>	<b>-</b>	<b>-</b>	<b>0.00</b>
<b>C. Cash inflow/(outflow) from financing activities</b>			
Interest paid	-	-	-
<b>Net cash inflow / (outflow) used in financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net changes in cash and cash equivalents</b>	<b>(56.15)</b>	<b>67.79</b>	<b>-0.55</b>
<b>Opening Cash and cash equivalents</b>	<b>71.54</b>	<b>3.75</b>	<b>3.75</b>
<b>Closing Cash and cash equivalents</b>	<b>15.40</b>	<b>71.54</b>	<b>3.20</b>

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

**Rakesh Jain**  
Digitally signed by  
Rakesh Jain  
Date: 2024.11.14  
16:26:38 +05'30'  
**Rakesh Jain**  
**Managing Director**  
DIN: 00061737

Place: New Delhi  
Date: November 14th, 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**

**Segment wise Revenue, Results, Assets and Liabilities for unaudited consolidated financial results for the Quarter and Half Year ended September 30th, 2024**

*(Rs. In Lakhs, except Per Share data)*

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Segment Revenue</b>						
	Investment & Finance	3.73	15.91	16.90	19.64	33.73	65.17
	Others				-	-	
	<b>Total Segment Revenue</b>	<b>3.73</b>	<b>15.91</b>	<b>16.90</b>	<b>19.64</b>	<b>33.73</b>	<b>65.17</b>
	Less: Inter Segment Revenue	-	-	-	-	-	-
	<b>Revenue from Operation as per the Statement of Profit and Loss</b>	<b>3.73</b>	<b>15.91</b>	<b>16.90</b>	<b>19.64</b>	<b>33.73</b>	<b>65.17</b>
<b>2</b>	<b>Segment Results Profit / (Loss) before Tax</b>						
	Investment & Finance	15.41	0.02	9.21	15.42	15.42	89.34
	Others	-0.07	0.32	-0.41	0.26	0.26	-1.86
	<b>Profit Before Tax</b>	<b>15.34</b>	<b>0.34</b>	<b>8.80</b>	<b>15.68</b>	<b>15.68</b>	<b>87.48</b>
	Tax Expense	9.55	-3.31	-1.64	6.24	-1.42	24.11
	Share of Profit / (Loss) from Associates	-	-	-	-	-	
	Profit / (Loss) on disposal of Subsidiary	-	-	-	-	-	
	Profit / (Loss) on disposal of Associates	-	-	-	-	-	
	<b>Profit After Tax</b>	<b>24.89</b>	<b>-2.97</b>	<b>7.16</b>	<b>21.92</b>	<b>14.26</b>	<b>63.37</b>
<b>3</b>	<b>Segment Assets</b>						
	Investment & Finance	704.35	718.83	704.35	704.35	704.35	707.25
	Others	392.27	634.08	368.00	392.27	368.00	369.65
	<b>Total Assets</b>	<b>1,096.63</b>	<b>1,352.91</b>	<b>1,072.35</b>	<b>1,096.63</b>	<b>1,072.35</b>	<b>1,076.90</b>
<b>4</b>	<b>Segment Liabilities</b>						
	Investment & Finance	187.70	177.04	217.44	187.70	217.44	169.44
	Others	37.48	19.55	14.46	37.48	14.46	17.91
	<b>Total Liabilities</b>	<b>225.18</b>	<b>196.59</b>	<b>231.90</b>	<b>225.18</b>	<b>231.90</b>	<b>187.35</b>

(i) The Group has reported Segment information as per Indian Accounting Standard 108 "Operating Segments" (Ind AS 108) read with SEBI Circular Dated 5th July 2016. The identification of Operating 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: 2024.11.14 16:27:16 +05'30'

Rakesh Jain  
Managing Director  
DIN: 00061737

Place: New Delhi  
Date: November 14th, 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 Unaudited Standalone and Consolidated Financial Results for the Quarter and Half Year ended September 30th, 2024**

- 1 The financial results have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at its Meeting held on November 14, 2024. In compliance with regulation 33 of Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) regulations, 2015, a limited review of financials results for the half year ended September 30, 2024 has been carried out by the Statutory auditors.
- 2 During the quarter no investor's complaint was received and disposed off and pending either at the beginning or at the end of the quarter.
- 3 As per Ind AS 108 "Operating Segment", Segment has been disclosed only in consolidated financial results.
- 4 The holding company has transaction of Interest Expenses of INR 1.75 Lakhs upto period ending as on September 30th, 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 3.99 Lakhs upto period ending as on September 30th, 2024 with Alsan Buildcon Private Limited, a company struck off by Registrar of Companies
- 6 The unaudited financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 (The Act') read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India ('SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 7 Previous periods figures have been re-grouped/reclassified to current period's classification.

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

**Rakesh Jain** Digitally signed  
by Rakesh Jain  
Date: 2024.11.14  
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**Rakesh Jain**  
Managing Director  
DIN: 00061737

Place: New Delhi  
Date: November 14th, 2024