

# K.Z. LEASING & FINANCE LTD.

REGD. OFFICE : DESHNA CHAMBERS, H/H. KADVA PATIDAR VADI, USMANPURA,  
ASHRAM ROAD, AHMEDABAD-380014.(GUJARAT) PHONE : 079-27543200  
CIN L 65910 GJ 1986 PLC 008864

04<sup>th</sup> February, 2025

To,  
The Deputy Manager,  
Department of Corporate Services,  
Bombay Stock Exchange Limited  
Dalal Street, Fort  
Mumbai - 400 001.

Company Code: 511728

Dear Sir,

**Sub.: Submission of Unaudited financial results for the quarter and half year ended 31<sup>th</sup> December, 2023 pursuant to regulation 33 of the SEBI (Listing obligations and Disclosure requirements) regulations, 2015.**

With reference to above, it is hereby informed that the Unaudited results for the quarter and nine month ended 31<sup>th</sup> December, 2024 were adopted, approved and taken on record at the meeting of the Board of Directors of the Company held on Tuesday, 4<sup>th</sup> February, 2025 at the Corporate Office of the Company at 1<sup>st</sup> Floor Deshana Chamber B/H Kadwapattidar Wadi, Ashram Road Ahmedabad.

The said unaudited results along with the Limited Review Report are attached herewith.

Kindly take the same on your record.

Thanking you,

Yours Faithfully,

For, K Z LEASING AND FINANCE LIMITED

  
  
Ankit P Patel  
Director, CFO

ANKIT  
PRAVINKU  
MAR PATEL

Digitally signed by ANKIT PRAVINKUMAR PATEL  
DN: cn=IN, postalCode=380054, st=GUJARAT,  
street=28, PARK AVENUE SWATANTRA  
PLOT AHMEDABAD 380054,  
l=AHMEDABAD, o=Personal,  
serialNumber=526101f2aa8aa595aa2de4919c672274  
5f01b0a4bd4d40e0d0c7b71665a0e6,  
oneOfName=12a4a4c0a8457550c5617d959b45,  
2.5.4.2b=3df332a0287c31d8bcd0526728451dce354f  
0effa7e0a6246652aa7afa1ed,  
email=KZ.LEASING@YAHOO.CO.IN, cn=ANKIT  
PRAVINKUMAR PATEL  
Date: 2025.02.04 11:06:30+05'30'

DIN: 02901371

**Encl:** Unaudited Financial results alongwith Limited Review Report

# K.Z. LEASING & FINANCE LTD.

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UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2024

(Rs in Lacs except for earning per share data)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Un- Audited	Un- Audited	Un- Audited	Un- Audited	Un- Audited	Audited
I	Revenue from Operations	22.62	17.86	27.01	52.57	82.61	60.74
II	Other Income	(461.21)	217.95	95.63	81.32	466.31	424.87
III	<b>Total Income (I+2)</b>	<b>(438.59)</b>	<b>235.81</b>	<b>122.64</b>	<b>133.90</b>	<b>548.91</b>	<b>485.61</b>
IV	<b>Expenses</b>						
	a. Cost of material consumed	-	-	-	-	-	-
	b. Purchase of stock-in-trade	-	-	-	-	-	-
	c. Change in inventories of finished goods, work-in- process and stock-in-trade	-	-	-	-	-	-
	d. Employees benefits expense	26.12	25.13	23.86	68.07	50.09	90.63
	e. Finance costs	7.69	12.41	7.19	34.66	30.87	43.58
	f. Depreciation and amortisation expense	0.49	0.48	0.34	1.42	0.91	1.33
	h. Other Expenses	47.66	40.27	41.18	103.38	74.73	179.67
	<b>Total Expenses (IV)</b>	<b>81.95</b>	<b>78.30</b>	<b>72.57</b>	<b>207.54</b>	<b>156.60</b>	<b>315.20</b>
V	<b>Profit before Exceptional Items and Extraordinary Items and Tax (3-4)</b>	<b>(520.54)</b>	<b>157.51</b>	<b>50.07</b>	<b>(73.64)</b>	<b>392.31</b>	<b>170.41</b>
VI	Exceptional items	-	-	-	-	(73.22)	(73.22)
VII	<b>Profit/(loss) before tax (V-VI)</b>	<b>(520.54)</b>	<b>157.51</b>	<b>50.07</b>	<b>(73.64)</b>	<b>319.09</b>	<b>97.20</b>
VIII	<b>Tax expense:</b>						
	Current Tax	(116.27)	40.54	13.02	-	82.97	25.25
	Deferred Tax	0.07	(0.07)	-	-	-	0.02
	Short/(Excess) Provision for Income tax of earlier years	-	-	-	-	-	(0.22)
IX	<b>Profit/(loss) for the period from continuing operation (VII-VIII)</b>	<b>(404.34)</b>	<b>117.04</b>	<b>37.05</b>	<b>(73.64)</b>	<b>236.13</b>	<b>72.14</b>
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	<b>Other Comprehensive Income</b>						
	<b>A (i) Items that will not be reclassified subsequently to profit and loss</b>						
	(a) Fair value changes of investments in equity shares	40.41	(13.08)	105.54	102.24	283.43	413.21
	<b>(ii) Income tax on items that will not be reclassified subsequently to profit and loss</b>	<b>(10.51)</b>	<b>3.40</b>	<b>(27.44)</b>	<b>(26.58)</b>	<b>(73.69)</b>	<b>(107.43)</b>
	<b>B (i) Items that will be reclassified subsequently to profit and loss</b>						
	(ii) Income tax on items that will be reclassified subsequently to profit and loss	-	-	-	-	-	-
XIV	<b>Total Comprehensive Income for the period (IX+XIII)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>(374.44)</b>	<b>107.36</b>	<b>115.15</b>	<b>2.02</b>	<b>445.87</b>	<b>377.92</b>
XV	<b>Earnings per equity share (for continuing operation):</b>						
	(1) Basic	(13.30)	3.85	1.22	(2.42)	7.76	2.37
	(2) Diluted	(13.30)	3.85	1.22	(2.42)	7.76	2.37

**Notes:**

- 1 The above un-Audited financial statement for quarter ended February 04, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 15th November, 2024 and Statutory Auditors of the Company have carried out limited review audit of the same.
- 2 This statement has been prepared in accordance with the Companies( Indian Accounting Standards)Rules 2015(IND AS) prescribed under section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent applicable.
- 3 IND AS 108 relating to segment wise reporting is Not Applicable as the Company operates in one primary segment i.e "Finance Segment".
- 4 The Figures for the quarter ended 31st December, 2024 are the balancing figure between the un-audited figures of the nine months ended 31st December, 2024 and un-audited figures for the half year ended 30th September 2024.
- 5 Figures of previous year / quarter were regrouped / rearranged wherever necessary.

Place: AHMEDABAD  
Date : 04th February, 2025

For, K.Z. LEASING & FINANCE LTD.  
  
Pravin Kumar Keshavlal Patel  
Chairman & Managing Director  
DIN: 00841628



**LIMITED REVIEW REPORT**

Independent Auditor's Review Report on Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,  
The Board of Directors,  
K Z LEASING & FINANCE LIMITED,

1. We have reviewed the accompanying statement of Standalone unaudited financial results of **K Z LEASING & FINANCE LIMITED**, for the quarter ended 31<sup>st</sup> December, 2024, ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. This Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on this Statement based on our review.

**2. Management's Responsibility for the statement:**

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

**3. Auditor's Responsibility:**

We conducted our review 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. Those standards require that we plan and perform the review to obtain reasonable assurance about whether the financial results are free of material misstatement(s). A review is limited primarily to inquire Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



**4. Conclusion:**

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (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, S V J K and Associates**  
**Chartered Accountants**  
**FRN: 135182W**

*Reeturaj*



**Reeturaj Verma**  
**Partner**  
**M. No.: 193591**  
**UDIN: 25193591BMJGHC3324**

**Date: 04<sup>th</sup> February, 2025**  
**Place: Ahmedabad**