

**LEADING LEASING FINANCE AND INVESTMENT COMPANY LIMITED**

**CIN: L65910DL1983PLC016712**

**Registered Office:** 8<sup>th</sup> Floor, Flat No. 810, Kailash Building Plot No. 26, Curzon Road,  
Kasturba Gandhi Marg Area, New Delhi, Connaught Place,  
Central Delhi, New Delhi, Delhi, India, 110001  
Contact No. +91 6356364364

Email Id: [leadingleasing@gmail.com](mailto:leadingleasing@gmail.com),

Website: [www.llfltd.in](http://www.llfltd.in)

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Date: - **13-02-2025**

To,  
Department of Corporate Service,  
**BSE Limited,**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai- 400 001  
**SCRIP CODE: 540360**

To,  
**Metropolitan Stock Exchange of India  
Limited**  
Unit 205A, 2<sup>nd</sup> Floor,  
Piramal Agastya Corporate Park,  
L.B.S. Road, Kurla West, Mumbai-400 070  
**SYMBOL: LLFICL**

**Subject: - Clarification letter on financial result for the quarter ended 31<sup>st</sup>  
December, 2024**

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Dear Sir / Madam,

With reference to the captioned subject, we would like to clarify that the face value of the shares is incorrectly stated as Rs. 10/- due to a typographical error in financial result filed on 12<sup>th</sup> February, 2025. The correct face value of the shares is Rs. 1/- each.

Please find the revised copy of the results enclosed for your reference.

By the order of the Board of Directors

**For, Leading Leasing Finance and Investment Company Limited**

**Kurjibhai Rupareliya**  
**Managing Director**  
**DIN: 05109049**

**Independent Auditor's Review Report for the quarter ended December 2024 on the Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to The Board of Directors of  
Leading Leasing Finance and Investment Company Limited**

We have reviewed the accompanying statement of unaudited financial results of **Leading Leasing Finance and Investment Company Limited ("the company")** for the quarter ended 31<sup>st</sup> December, 2024 ("the statement") which are included in the accompanying "Statement of Unaudited Financial Result for Quarter ended December 31, 2024" together with relevant notes thereon. The statement has been prepared by company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The 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 the Ind AS 34 "Interim Financial Reporting (Ind As 34)", prescribed under section 133 of the companies act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the ICAI. 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 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 Standards on Auditing 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.

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 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 12<sup>th</sup> February, 2025  
Place : Ahmedabad

**For, S K Bhavsar & Co.**  
Chartered Accountants  
Firm No. 145880W



*Shivam Bhavsar*  
**(Shivam Bhavsar)**  
Proprietor  
M. No. 180566  
UDIN: 25180566BMHTQO9306

**LEADING LEASING FINANCE AND INVESTMENT COMPANY LIMITED**  
(CIN:L65910DL1983PLC016712)

Reg. Office- 8th Floor, Flat No. 810, Kailash Building Plot No. 26, Curzon Road, Kasturba Gandhi Marg Area, New Delhi, Connaught Place, Central Delhi, New Delhi, Delhi,  
Corp Office: A/5 Floor-O Shreeji Chamber Lata, Road No 2 Roxy Cinema Opera House, Girgaon, Mumbai, Mumbai, Maharashtra, India, 400004  
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**STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON DECEMBER 31, 2024**

Sr No	Particulars	Quarter ended December 31, 2024	(Rs. in lacs except Per share data)		
			Nine Months ended December 31, 2024 (Year to date for Current Period)	Nine Months ended December 31, 2023 (Year to date for Previous Period)	For the year ended on March 31, 2024
		Un-Audited	Un-Audited	Un-Audited	Audited
<b>1</b>	<b>Revenue From Operations</b>				
	(a) Revenue from Operations				
	(b) Other Income	923.79	1,818.82	312.71	
	<b>Total Revenue (Net)</b>	3.74	24.28	-	497.30
<b>2</b>	<b>Expenses</b>	<b>927.53</b>	<b>1,843.10</b>	<b>312.71</b>	<b>497.30</b>
	a. Operating Expenses				
	b. Purchases of Stock-in-trade	-	-	-	-
	c. Changes in inventories of Stock-in-Trade	-	-	-	-
	d. Employee benefits expenses	-	2.78	0	-
	e. Finance Cost	5.84	12.72	3.63	10.85
	f. Depreciation and Amortization Expenses	536.63	1,352.54	48.86	145.56
	g. Other Expenses	1.25	3.67	3.54	4.72
	<b>Total Expenses</b>	<b>453.98</b>	<b>566.45</b>	<b>27.16</b>	<b>35.07</b>
<b>3</b>	<b>Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)</b>	<b>997.69</b>	<b>1,938.16</b>	<b>83.19</b>	<b>196.20</b>
<b>4</b>	<b>Exceptional Items</b>	<b>(70.17)</b>	<b>(95.06)</b>	<b>229.52</b>	<b>301.10</b>
<b>5</b>	<b>Profit/(Loss) before Extraordinary items and tax (3-4)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>6</b>	<b>Extraordinary Items</b>	<b>(70.17)</b>	<b>(95.06)</b>	<b>229.52</b>	<b>301.10</b>
<b>7</b>	<b>Profit Before Tax (5-6)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8</b>	<b>Tax Expenses</b>	<b>(70.17)</b>	<b>(95.06)</b>	<b>229.52</b>	<b>301.10</b>
	(a) Current Tax				
	(b) Deferred Tax	-	-	63.49	91.91
	(c) Earlier Period Tax Effect	-	-	-	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>63.49</b>	<b>91.91</b>
<b>9</b>	<b>Net Profit/(Loss) for the period from continuing Operations (7-8)</b>	<b>(70.17)</b>	<b>(95.06)</b>	<b>166.03</b>	<b>209.19</b>
<b>10</b>	<b>Profit (Loss) from Discontinuing operations before Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>11</b>	<b>Tax Expenses of Discontinuing Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>12</b>	<b>Net Profit/(Loss) from Discontinuing operations after Tax (10-11)</b>	<b>(70.17)</b>	<b>(95.06)</b>	<b>166.03</b>	<b>209.19</b>
<b>13</b>	<b>Share of Profit (Loss) of associates and Joint Ventures accounted for using equity method</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>14</b>	<b>Net Profit (Loss) for the period (12+13)</b>	<b>(70.17)</b>	<b>(95.06)</b>	<b>166.03</b>	<b>209.19</b>
<b>15</b>	<b>Other comprehensive income, net of income tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	a) i) Amount of item 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	-	-	-	-
	<b>Total other comprehensive income, net of income tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>16</b>	<b>Total Comprehensive income for the period</b>	<b>(70.17)</b>	<b>(95.06)</b>	<b>166.03</b>	<b>209.19</b>
<b>17</b>	<b>Details of equity share capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Paid-up Equity Share Capital	4,395.66	4,395.66	1,067.00	1,067.00
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00
<b>18</b>	<b>Details of debt securities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Paid-Up Debt capital	-	-	-	-
	Face value of debt Securities	-	-	-	-
<b>19</b>	<b>Reserve excluding revaluation reserves as per balance sheet of previous accounting year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>20</b>	<b>Debenture Redemption reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>21</b>	<b>Earning per Share</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>i</b>	<b>Earning per Share for Continuing Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Basic Earning (Loss) per share from Continuing operations	(0.02)	(0.02)	0.16	0.20
	Diluted Earning (Loss) per share from Continuing operations	(0.02)	(0.02)	0.16	0.20
<b>ii</b>	<b>Earning per Share for discontinuing Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Basic Earning (Loss) per share from discontinuing operations	-	-	-	-
	Diluted Earning (Loss) per share from discontinuing operations	-	-	-	-
<b>iii</b>	<b>Earnings per Equity Share</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Basic Earning (Loss) per share from Continuing and discontinuing operations	(0.02)	(0.02)	0.16	0.20
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	(0.02)	(0.02)	0.16	0.20



**Note:**

- 1 The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the company at their respective meetings held on February 12, 2025.
- 2 The above unaudited results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards)
- 3 There are no Reportable segments, which signify or in the aggregate qualify for separate disclosure as per provision of the relevant Ind AS. The management does not believe that the information about segments which are not reportable under Ind AS, would be useful to the users of
- 4 Figures pertaining to the previous years/periods have been rearranged/regruoped, wherever necessary, to make them comparable with those of
- 5 The Statutory auditors of the company have carried out a "Limited review report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

Place: New Delhi  
Date: 12th February, 2025

For and on Behalf of the Board of Leading Leasing Finance and Investment Company Limited

  
Kurjibhai Rupareliya  
Managing Director  
DIN:05109049

