



NALIN LEASE FINANCE LTD.

CIN : L65910GJ1990PLC014516

Date: 07th February, 2025

BSE Ltd.
Phiroze Jeejeebhoy Towers
25th Floor,
Dalal Street,
Mumbai - 400 001
Company Code 531212

Sub: Integrated Filing (Financial) for the quarter and nine-months ended on 31st December, 2024

Dear Sirs,

In accordance with amendments to the SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated 31st December, 2024, read with BSE Circular No. 20250102-4, the Integrated Filing (Financial) for the quarter and nine-months ended on 31st December, 2024 is enclosed herewith.

The same is also available on the website of the Company at <https://nalinfm.co.in>

Please acknowledge and take it on record.

Thanking you,
Yours faithfully,
For Nalin Lease Finance Limited

N. Patel

Nikul Patel
Chief Financial Officer



Enclosure: As above

Independent Auditor's Review Report On standalone unaudited quarterly financial results of Nalin Lease Finance Limited pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF
NALIN LEASE FINANCE LIMITED
CIN:L65910GJ1990PLC014516**

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Nalin Lease Finance Limited ("the Company") for the quarter ended 31st December, 2024 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This 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 Standards (Ind AS) 34, 'Interim Financial Reporting', 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 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. 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 be 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Paresh Thothawala & Co
Chartered Accountants
Firm Registration No: 114777W**

Paresh Krushnakant Thothawala
Digitally signed by Paresh
Krushnakant Thothawala
Date: 2025.02.07 12:40:39 +05'30'

**Paresh K Thothawala
Partner
Membership No: 048435**



**Date: 07th February, 2025
Place: Ahmedabad**

UDIN: 25048435BMJATM7049

**NALIN LEASE FINANCE LIMITED**

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 Dr.Nalinkant Gandhi Road, Himatnagar- 383 001 Gujarat India
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 CIN No. - L65910GJ1990PLC014516

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31st DECEMBER, 2024

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	31 Dec'24	30 Sept'24	31 Dec'23	31 Dec'24	31 Dec'23	31 Mar'24
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(' in Lacs)						
Income:						
a) Revenue from operations						
1-Interest Income	153.68	144.85	142.57	436.00	418.85	553.89
2-Other revenue from operations	9.94	11.58	10.19	29.52	33.06	40.49
3-Net Gain/Loss on Fair Value Changes	-1.50	17.21	31.48	54.75	53.84	72.37
Total (a)	162.12	173.65	184.24	520.27	505.75	666.75
b) Other income						
Total (b)	44.32	19.34	41.20	81.00	82.62	106.42
Total Income (a+b)	206.44	192.99	225.44	601.27	588.37	773.18
Expenses:						
1-Finance Cost	11.25	13.19	11.32	36.82	26.72	42.53
2-Impairment on financial instruments	8.26	9.69	7.95	18.01	8.76	25.66
3-Employee Benefits Expenses	28.05	24.36	24.81	76.02	68.78	91.31
4-Depreciation, amortization and impairment	3.87	4.04	4.20	11.95	12.36	16.65
5-Other expenses	24.44	25.59	21.73	71.20	67.00	79.94
Total expenses	75.88	76.86	70.00	214.00	183.63	256.09
Profit/(loss) before exceptional items and tax	130.57	116.13	155.44	387.27	404.74	517.09
Exceptional Items	-	-	-	-	-	-
Profit/(loss) before tax	130.57	116.13	155.44	387.27	404.74	517.09
Tax expense:						
Current tax	32.86	29.23	39.12	97.47	101.86	109.96
Taxes of Earlier Periods	-	-	-	-	-	2.03
Deferred tax	-2.10	17.51	8.24	-5.04	14.05	20.12
Profit (Loss) for the period from continuing operations	99.80	69.39	108.08	294.84	288.83	384.98
Profit/(loss) from discontinued operations	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-	-	-	-	-	-
Profit/(loss) for the period	99.80	69.39	108.08	294.84	288.83	384.98
Other Comprehensive Income						
Items that will not be reclassified to profit or loss	-	-	-	-	-	-
Income tax relating to items that will not be reclassified to profit and loss account	-	-	-	-	-	-
Total Comprehensive Income for the period	99.80	69.39	108.08	294.84	288.83	384.98
Paid-up equity share capital (Face Value of the Share Rs. 10/- each)	655.82	655.82	655.82	655.82	655.82	655.82
Basic	1.52	1.06	1.65	4.50	4.40	5.87
Diluted	1.52	1.06	1.65	4.50	4.40	5.87

Notes:

1. The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 07, 2025 and the Statutory Auditors of the Company have carried out the limited review of the same.

FOR, NALIN LEASE FINANCE LTD.

DIRECTOR

2. The above financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act 2013 ("the Act"), having regard to the recognition and measurement principles laid down in Ind AS 34 ("interim Financial Reporting") and other recognized accounting practices generally accepted in India, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"). These financial results may require further adjustment if any, necessitated by guideline / clarification / directions to be issued in the future by RBI, Ministry of Corporate Affairs or other regulation, which will be implemented as and when the same are made applicable.

3. Provision of Expected credit loss on loan assets created as per Ind AS 109 ('Financial instruments') as at December 31, 2024.

4. The Company is engaged primarily in the business of financing and accordingly there is no separate reportable segment as per Ind AS - 108 dealing with Operating Segments.

5. These financial result will be made available on the Company's website viz. www.nalinfin.co.in and on the website of BSE Ltd. viz www.bseindia.com respectively

By Order of the Board
For Nalin Lease Finance Limited

Harsh Dilipkumar Gandhi
Whole-Time Director

Himatnagar
07.02.2025





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B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.

Not Applicable

C. Format for Disclosing Outstanding default on Loans and Debt Securities

Not Applicable

D. Format for Disclosure of Related Party Transactions (Applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Not Applicable

E. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted alongwith Annual Audited Financial Results (Applicable only for Annual Filing i.e., 4th quarter)

Not Applicable