EKAM LEASING AND FINANCE CO. LTD.

REGD OFFICE: No. 11, Rani Jhansi Road, (Motia Khan), M M Road, New Delhi -110055 Tel No.: 011-23528015 Fax: 011-23528015 E-mail: ekam.leasing1@gmail.com, info@ekamleasing.in Website: www.ekamleasing.in CIN No.: L74899DL1993PLC055697

To, Date: 13-02-2025

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

Script Code: 530581

Subject: Integrated Filing (Financial) for the period ended December 31, 2024

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with read with BSE Circular No. 20250102-4, please find enclosed herewith the Integrated Filing (Financial) for the period ended December 31, 2024.

The above information is also available on the website of the Company www.ekamleasing.in

This is for your information and records.

For EKAM LEASING & FINANCECO.LIMITED

Shikha Garg Company Secretary & Compliance Officer

- A. Financial Results Enclosed.
- 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

Sr. No.	Particulars	In INR Crore
1.	Loans / revolving facilities like cash credit	
	from banks / financial institutions	
A.	Total amount outstanding as on date	-
B.	Of the total amount outstanding, amount of	-
	default as on date	
2.	Unlisted debt securities i.e. NCDs and NCRPS	Ħ
A.	Total amount outstanding as on date	=
B.	Of the total amount outstanding, amount of	H
	default as on date	
3.	Total financial indebtedness of the listed entity	-
	including short-term and long-term debt	

- 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 along-with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter) Not Applicable

CHARTERED ACCOUNTANTS Mobile: 9811226601

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

- 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 31st December 2024 and year to date results for the period 01/04/2024 to 31/12/2024 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 has failed to appoint a Chief Financial Officer (CFO) throughout the period. However, as per the information and explanation given to us by the management, The Company has appointed its Chief Financial Officer (CFO) on 10th January, 2025.

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 2.63 Lakhs up to period ending as on December 31st, 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 5.39 Lakhs up to period ending as on December 31st, 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. 006928N

CA Mahesh B. Gupta

Partner

Membership No. 085469

UDIN: 25085469BM1BRQ4462

Place: Noida

Date: 12th February 2025

M. B. GUPTA & CO.

CHARTERED ACCOUNTANTS Mobile: 9811226601

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 December 31, 2024 and year to date results for the period 01/04/2024 to 31/12/2024 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:

Name of the Entity	Relationship			
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	Associate Company			
(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 has failed to appoint a Chief Financial Officer (CFO) throughout the period. However, as per the information and explanation given to us by the management, The Company has appointed its Chief Financial Officer (CFO) on 10th January, 2025.
- 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. 3 of the financial results, The Holding company has transaction of Interest Expenses of INR 2.63 Lakhs during the period ending as on December 31st, 2024 with N K J Securities Private Limited, a company struck off by Registrar of Companies from November 11, 2019.
- b) Note No. 4 of the financial results, The holding company has transaction of Interest Income of INR 5.39 Lakhs during the period ending as on December 31st, 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 613.00 Lakhs as at December 31, 2024 and Total Revenue of INR 5.68 Lakhs and INR 20.01 Lakhs and Total Net Profit/(Loss) after tax of INR 3.48 Lakhs and 13.14 Lakhs and other comprehensive income/(loss) of INR Nil & INR Nil for the quarter ended December 31, 2024 and for the period from April 1, 2024 to December 31, 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 December 31, 2024 and for the period from April 1, 2024 to December 31, 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: 25085469BMIBRR1252

Place: Noida

Date: 12th February 2025

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 Nine months ended December 31st, 2024

Figures in Rs Lakhs (unless otherwise stated)

Sr. No.	Particulars		Quarter Ended	Nine Mon	Year Ended		
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations						
	(a) Interest Income	1.72	3.73	15.97	21.36	49.70	65.17
	(b) Sale of Service	=	=1		-	-	-
	Total Revenue from operations	1.72	3.73	15.97	21.36	49.70	65.17
2	Other Income	0.34	0.51	2.19	0.85	2.19	57.48
3	Total Income	2.06	4.24	18.16	22.21	51.90	122.65
4	Expenses						
	(a) Finance costs	10.26	10.31	8.70	30.78	26.88	37.80
	(b) Employee benefits expenses	2.15	-	-	2.15	1.46	1.46
	(C) Depreciation and amortisation expense	_	_	-	_	_	_
	(d) Other expenses	15.24	25.13	4.01	52.19	13.43	15.38
	Total Expenses	27.65	35.44	12.71	85.12	41.77	54.64
5	Profit/(Loss) before tax	-25.60	-31.20	5.45	-62.92	10.13	68.01
6	Tax Expenses :						
	(a) Current tax	-	-0.01	0.87	-	1.92	2.11
	(b) MAT Credit Entitlement	=	0.01	-0.87	_	-1.92	-2.11
	(C) Income tax earlier years	<u></u>	_	0.64	=	0.64	0.64
	(d) Deferred tax	-6.23	-4.56	1.45	-15.79	2.87	17.97
	Total Tax Expenses	-6.23	-4.56	2.09	-15.79	3.51	18.61
7	Profit/(Loss) for the period	-19.36	-26.64	3.36	-47.12	6.62	49.40
8	Other Comprehensive Income						
	(i) Items that will 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						
	Other Comprehensive Income	-	<u></u>		-	-	-
9	Total Comprehensive Income/(Loss) for the	-19.36	-26.64	3.36	-47.12	6.62	49.40
	period						
10	Paid up equity shares capital (Face value Rs.	300.00	300.00	300.00	300.00	300.00	300.00
	5/-						
11	Other Equity				-	-	39.39
12	Earning/(Loss) per share (Face Value Rs. 5/-						
	each)						
	(a) Basic (amount in Rs.)	-0.32	-0.44	0.06	-0.79	0.11	0.82
	(b) Diluted (amount in Rs.)	-0.32	-0.44	0.06	-0.79	0.11	0.82

For and on Behalf of the Board of Directors

Ekam Leasing and Finance Co. Limited
Dialtally signed by Rakesh

Rakesh Jain Date: 2025,02.12 14:02:18 +05'30'

Rakesh Jain
Place: New Delhi
Date: 12th February 2025

Rakesh Jain
Managing Director
DIN: 00061737

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 Nine months ended December 31st, 2024

Figures in Rs Lakhs (unless otherwise stated)

C N	D				ures in Rs Lakiis (unless o		12000
Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	1.70	2.50	15.00	21.26	10.571	75.15
	(a) Interest Income	1.72	3.73	15.98	21.36	49.71	65.17
	(b) Sale of Service	- 4 70	-	4	- 21.26	- 40 54	-
	Total Revenue from operations	1.72	3.73	15.98	21.36	49.71	65.17
2	Other Income	0.33	-3.71	3.56	3.75	6.27	65.04
3	Total Income	2.05	0.02	19.54	25.11	55.98	130.21
4	Expenses						
	(a) Finance costs	4.58	-1.11	3.33	13.68	10.77	18.61
	(b) Employee benefits expenses	2.75	0.60	0.60	3.95	3.26	3.86
	(C) Depreciation and amortisation expense	=	=	-	=	-	-
	(d) Other expenses	15.67	25.21	4.67	52.77	15.33	20.26
	Total Expenses	23.00	24.70	8.60	70.40	29.35	42.73
5	Profit/(Loss) before tax	-20.94	-24.68	10.94	-45.28	26.62	87.48
6	Profit/(Loss) from Associates						
	Share of Profit/(Loss) from Associates						
	Profit/(Loss) on disposal of Associates						
	Net Profit/(Loss) from Associates						
7	Profit/(Loss) after Tax and share in Profit of Associates	-20.94	-24.68	10.94	-45.28	26.62	87.48
	Profit / (Loss) on disposal of Subsidiary	- NEW (1999)	W 90000000000	100000000 000	840/080/09640	00 0000000000 10	021104550494054940
8	Profit/(Loss) after Tax and share in Profit of Associates and	-20.94	-24.68	10.94	-45.28	26.62	87.48
0	Subsidiaries	-20.94	-24.00	10.94	-45.20	20.02	07.40
9	Tax Expenses:	1 10	1.0	0.07	4.50	1.00	7 .41
	(a) Current tax	1.18	1.63	0.87	4.50	1.92	7.61
	(b) MAT Credit Entitlement	=	0.01	-0.87	-	-1.92	-2.11
	(C) Income tax earlier years	-	-	2.06		2.06	0.64
	(d) Deferred tax	-6.23	-4.56	1.45	-15.79	2.87	17.97
	Total Tax Expenses	-5.06	-2.92	3.51	-11.30	4.93	24.11
10	Profit/(Loss) for the period	-15.88	-21.76	7.43	-33.98	21.69	63.37
11	Other Comprehensive Income						
	(i) Items that will 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						
	Other Comprehensive Income		ī				-
12	Total Comprehensive Income/(Loss) for the period	-15.88	-21.76	7.43	-33.98	21.69	63.37
13	Net Profit attributable to :-						
	Owner of Parent	-15.88	-21.76	7.43	-33.98	21.69	63.37
	Non-Controlling Interest	-	-				
14	Other Comprehensive Income attributable to :-						
	Owner of Parent						
	Non-Controlling Interest						
15	Total Comprehensive Income attributable to :-					•	
	Owner of Parent	-15.88	-21.76	7.43	-33.98	21.69	63.37
	Non-Controlling Interest	20.00		, , ,			
16	Paid up ecjuity shares capital (Face value Rs. 5/-	300.00	300.00	300.00	300.00	300.00	300.00
17	Other Equity	300.00	500.00	500.00	300.00	500.00	589.55
18	Earning/(Loss) per share (Face Value Rs. 5/-				 	 	369.33
10	each)						
	(a) Basic (amount in Rs.)	-0.26	-0.36	0.12	-0.57	0.36	1.06
	(a) Basic (amount in Rs.) (b) Diluted (amount in Rs.)			0.12	1		
	[(v) Diruted (amount in Ks.)	-0.26	-0.36	0.12	-0.57	0.36	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: 2025,02.12 14:03:19 +05'30'

Rakesh Jain Managing Dirctor DIN: 00061737

Place: New Delhi Date :12th February 2025

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 Financial Results for the Quarter and Nine months ended December 31st, 2024

- 1 The above financial results have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their respective Meeting held on February 12th, 2025. In complience with regulation 33 of Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) regulations, 2015, a limited review of financials results for Three Months ended December 31th, 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 in consolidated financial results. Hence, no separate disclosure have been given in standalone financial results of the company.
- 4 The company has transaction of Interest Expenses of INR 2.63 Lakhs during the period ending as on December 31th, 2024 with N K J Securities Private Limited, a company struck off by Registrar of Companies from November 11, 2019.
- 5 The company has transaction of Interest Income of INR 5.39 Lakhs during the period ending as on December 31th, 2024 with Alsan Buildcon Private Limited, a company struck off by Registrar of Companies
- 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, wherever necessary.

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

Rakesh Jain Digitally signed by Rakesh Jain Date: 2025.02.12 14:05:04 +05'30'

Rakesh Jain Managing Dirctor DIN: 00061737

Place: New Delhi Date: 12th February 2025

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 Consolidated Financial Results for the Quarter and Nine months ended december 31st, 2024

- 1 The above financial results have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their respective Meeting held on February 12th, 2025. In complience with regulation 33 of Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) regulations, 2015, a limited review of financials results for Three Months ended December 31th, 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 The Holding company has transaction of Interest Expenses of INR 2.63 Lakhs during the period ending as on December 31th, 2024 with N K J Securities Private Limited, a company struck off by Registrar of Companies from November 11, 2019.
- The Holding company has transaction of Interest Income of INR 5.39 Lakhs during the period ending as on December 31th, 2024 with Alsan Buildcon Private Limited, a company struck off by Registrar of Companies
- 5 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.
- 6 Previous periods figures have been re-grouped / reclassified to current period's classification, wherever necessary.

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

Rakesh Digitally signed by Rakesh Jain Date: 2025.02.12 14:05:37 +05'30'

Rakesh Jain Managing Dirctor DIN: 00061737

Place: New Delhi Date: 12th February 2025

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

Consolidated Segment Information for the Quarter and Nine months ended December 31st, 2024

Figures in Rs Lakhs (unless otherwise stated) **Particulars Nine Months Ended** Sr. No. **Quarter Ended** Year Ended 31-Dec-24 30-Sep-24 31-Dec-23 31-Dec-24 31-Dec-23 31-Mar-24 Unaudited Unaudited Unaudited Unaudited Audited 1 Segment Revenue Investment & Finance 1.72 3.73 15.98 21.36 49.71 65.17 Others **Total Segment Revenue** 1.72 3.73 15.98 21.36 49.71 65.17 Less: Inter Segment Revenue Revenue from Operation as per the Statement of Profit and Loss 1.72 3.73 15.98 21.36 49.71 65.17 2 Segment Results Profit / (Loss) before Tax Investment & Finance -19.91 -25.92 10.82 -45.8126.25 89.34 Others -1.030.12 0.53 0.37 -1.861.24 **Profit Before Tax** -20.94 -24.68 10.94 -45.28 26.62 87.48 Tax Expense -17.549.55 -3.51-11.30-4.9324.11 Share of Profit / (Loss) from Associates Profit / (Loss) on disposal of Subsidiary Profit / (Loss) on disposal of Associates **Profit After Tax** -38.48 -15.13 7.43 -56.58 21.69 63.37 **Segment Assets** 3 Investment & Finance 721.38 723.57 710.82 721.38 710.82 707.25 Others 373.06 373.06 369.22 373.06 369.22 369.65 **Total Assets** 1,094.44 1,096.63 1,080.04 1,094.44 1,080.04 1,076.90 **Segment Liabilities** Investment & Finance 219.36 204.03 219.31 219.36 219.31 169.44 Others 19.51 17.91 19.51 21.15 12.85 12.85 **Total Liabilities** 238.87 225.18 232.16 238.87 232.16 187.35

(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: 2025.02.12
14:04:33 +05'30'

Rakesh Jain Managing Dirctor DIN: 00061737

Place: New Delhi Date: 12th February 2025