

Date: 5th September, 2023

To,
The Secretary,
Listing Department
BSE Limited
P.J. Towers, Dalal Street,
Mumbai - 400 001

Scrip Code - 539167

Sub: Revised Outcome of the Board Meeting held on Tuesday, 8th August, 2023

Dear Sir/Madam,

This is to inform you that we have filed Outcome of Board Meeting held on 8th August, 2023 for consideration and approval of financial results for the quarter ended 30th June, 2023 on the same day and within stipulated time frame but on 31.08.2023 we received an email stating that there are some discrepancies in Financial Results i.e., "Financial Results is not signed by the chairperson or managing director, or a whole-time director or in the absence of all, other authorized director. Company is requested to confirm compliance of Regulation 33(2)(b) for Quarter Ended - June 2023" and we were directed to rectify the error and submit the pdf again.

Therefore, in order to rectify the discrepancy, we are hereby filing revised financial results as required under Regulation 33(2)(b) of SEBI (LODR), Regulations, 2015

We hereby request you to kindly take the documents on record and oblige.

Thanking you
Yours faithfully,
For Virat Leasing Ltd

Manisha Khandelwal
Company Secretary & Compliance Officer

Encl: Unaudited Financial Results with Limited Review Report

VIRAT LEASING LIMITED

Regd. Off: 1, Crooked Lane, 3rd Floor, Room No. 324, Kolkata-700069
CIN : L65910WB1984PLC098684 E-Mail :info@vll.co.in Website : www.vll.co.in

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

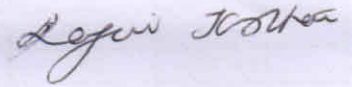
(Rs. In Lakhs)

Sl. No.	Particulars	For the quarter ended			For the year ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	#Audited	Unaudited	Audited
1	Revenue from Operation				
	a) Interest Income	24.85	23.64	26.25	98.20
	b) Dividend	0.00	0.00	0.00	0.62
	c) Net Gain on Fair Value Change	0.00	0.00	0.00	0.00
	d) Other Operating Income	0.00	0.00	0.35	0.00
	Total Revenue from Operations	24.85	23.64	26.59	98.83
2	Other Income	0.00	0.00	0.48	0.32
3	Total Income (1+2)	24.85	23.64	27.07	99.15
4	Expenses				
	a. Finance Cost	2.24	0.53	1.57	5.28
	b. Net Loss on Fair Value Change	0.00	55.61	0.00	79.08
	c. Impairment of financial instruments	4.11	0.35	0.00	2.15
	d. Employee benefits expense	1.68	0.74	1.50	2.76
	e. Listing fees	3.84	0.00	3.54	3.54
	f. Depository charges	1.18	0.00	1.28	1.28
	g. Professional charges	0.06	1.47	0.25	2.79
	h. Office and establishment charges	0.51	0.41	0.54	1.76
	j. Depreciation	0.18	0.17	0.17	0.67
	k. Other Expenses	0.40	1.51	0.83	4.91
	Total Expenses	14.19	60.79	9.67	104.19
5	Profit / (Loss) before exceptional items and tax (3 - 4)	10.66	(37.15)	17.40	(5.05)
6	Exceptional Items-(Expense)/Income	0.00	0.00	0.00	0.00
7	Profit / (Loss) before tax (5 ± 6)	10.66	(37.15)	17.40	(5.05)
8	Tax Expense				
	a) Current Tax	3.72	(8.79)	2.61	0.00
	b) Tax adjustment of Earlier Years	0.00	0.00	0.00	0.00
	c) Deferred Tax	(0.91)	(0.08)	0.47	(0.08)
	Total Tax Expense	2.80	(8.87)	3.08	(0.08)
9	Profit / (Loss) for the period (7 ± 8)	7.86	(28.28)	14.32	(4.97)
10	Other Comprehensive Income				
	(a) (i) Items that will not be reclassified to profit or loss	0.62	9.20	(2.28)	(0.86)
	(ii) Income tax relating to items that will not be reclassified to profit and loss	0.00	1.38	(0.59)	(1.24)
	(b) (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00
	Other Comprehensive Income (a+b)	0.62	7.83	(1.69)	0.38
11	Total Comprehensive Income for the period (9+10)	8.47	(20.46)	12.63	(4.59)
12	(a) Paid-up Equity Share Capital (Face Value Rs. 10/- each)	1298.05	1298.05	1298.05	1298.05
13	Earnings Per Share (Not annualised)				
	(a) Basic	0.06	(0.22)	0.11	(0.04)
	(b) Diluted	0.06	(0.22)	0.11	(0.04)

NOTES

- 1) The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of Virat Leasing Limited ('the Company') at their meetings held on August 08, 2023. The Statutory Auditors of the Company have carried out a limited review of the above financial results of the Company for the quarter ended June 30, 2023.
- 2) This Statement has been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 ('The Act') read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3) The Company's Primary business segments are reflected based on the principal business carried out i.e. Investments and Finance. All other activities of the Company revolve around the main business. The risk and returns of the business of the Company is not associated with geographical segmentation, hence there is no secondary segment reporting based on geographical segmentation. As such there are no separate reportable segments as per Indian Accounting Standard "Operating Segments" (Ind AS 108).
- 4) Other Comprehensive income /(loss) represents the impact of fair valuation of non-current investments and impact of income taxes on such income /(loss). These items will not be reclassified to profit or loss.
- 5) The figures for the quarter ended March 31, 2023 represents the balance between audited financials in respect of full financial year and those reviewed financials which were published till the third quarter of the respective financial years.
- 6) The amounts reflected as "0" in the financial information are values with less than rupees one lakhs.
- 7) The Previous quarter/year ended figures have been regrouped /reclassified, wherever found necessary, to confirm to the current quarter /year presentation.

For and on behalf of the Board of Directors of
Virat Leasing Ltd



Rajeev Kothari
Managing Director
DIN: 00147196

Place : Kolkata
Date: 08-08-2023



Independent Auditor's Limited Review Report on the Unaudited Financial Results of Virat Leasing Limited ("the Company") for the quarter ended June 30, 2023 pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended

To the Board of Directors of Virat Leasing Limited

- 1) We have reviewed the accompanying statement of unaudited financial results of **Virat Leasing Limited** (the 'Company') for the quarter ended June 30, 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (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 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, (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, as amended, read with relevant rules issued thereunder 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) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the accounting



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

For C.K. Chandak & CO
Chartered Accountants
Firm Registration. No. 326844E

Chandak



CA Chandra Kumar Chandak
Proprietor
Membership No – 054297
UDIN: 23054297BGWLFB8576

Place: Kolkata
Date: 08.08.2023