

# LEADING LEASING FINANCE AND INVESTMENT CO. LIMITED

611, Sixth Floor, Pragati Tower 26 Rajendra Place Opp. Metro Station, Delhi-110008

CIN: L65910DL1983PLC016712

(E) [leadingleasing@gmail.com](mailto:leadingleasing@gmail.com)

(o) 011 – 65632288

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

**Date: 14<sup>th</sup> November, 2022**

**To,**

**Bombay Stock Exchange Limited  
25<sup>th</sup> Floor Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai- 400001**

**To,**

**Metropolitan Stock Exchange of India Limited  
Building A, Unit 205A, 2nd Floor,  
Piramal Agastya Corporate Park,  
L.B.S Road, Kurla West, Mumbai- 400070**

**Sub: Outcome of the Board meeting dated 14.11.2022.**

Dear Sirs,

With reference to the above captioned subject, it is to inform you that following are the outcome of the Board Meeting held on Monday, 14<sup>th</sup> November, 2022 at 12:00 Noon and concluded at 9:15 P.M at the registered office of the Company.

1. The Board considered and approved the Un-audited Financial Results of the Company for the quarter ended 30<sup>th</sup> September, 2022.
2. The Board reviewed and took on record the Limited Report on the Un-audited Financial Results of the Company for the quarter ended 30<sup>th</sup> September, 2022.

Please find enclosed herewith the Copies of the following:

1. Un-Audited Financial Results of the Company for the quarter ended 30<sup>th</sup> September, 2022.
2. Limited Report on the Un-audited Financial Results of the Company for the quarter ended 30<sup>th</sup> September, 2022.

This is for your kind information and record please.

Thanking You.

**For and on behalf of**

**FOR LEADING LEASING FINANCE AND INVESTMENT CO. LIMITED**



**AMI JINEN SHAH**

DIN: 06792048

Designation: Whole-Time Director

Add: 8 - GIRIRAJ 2<sup>ND</sup> Floor Kotachi,

Wadi V.P.ROAD Girgaon, Mumbai-400004 MH IN

## Leading Leasing Finance and Investment Company Ltd

Registered Office : 611, Sixth Floor, Pragati Tower 26 Rajendra Place Opp. Metro Station New Delhi-110008

(O) 011-65632288 Email id.: leadingleasing@gmail.com CIN.: L65910DL1983PLC016712

Unaudited Financial Results for the Quarter and Half Year ended on 30th September, 2022

(Rs. in Lacs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>PART I</b>							
I.	Revenue from Operations	103.92	84.56	195.10	188.48	327.68	143.29
II.	Other income	0.00	0.00	0.00	0.00	0.00	-
III.	<b>Total Revenue (I+II)</b>	<b>103.92</b>	<b>84.56</b>	<b>195.10</b>	<b>188.48</b>	<b>327.68</b>	<b>143.29</b>
IV.	<b>Expenses :</b>						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	0.00	0.00	122.33	0.00	239.96	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expenses	1.09	0.95	1.58	2.17	3.00	6.00
	(e) Financial Costs	10.96	15.90	0.01	26.86	0.01	33.45
	(f) Depreciation and amortisation expenses	1.12	1.12	0.00	2.23	0.00	2.53
	(g) Other expenses	3.91	1.82	3.44	5.61	3.86	25.56
	<b>Total Expenses (IV)</b>	<b>17.09</b>	<b>19.79</b>	<b>127.35</b>	<b>36.87</b>	<b>246.83</b>	<b>67.54</b>
V.	<b>Profit / (Loss) before exceptional items and tax (III-IV)</b>	<b>86.83</b>	<b>64.77</b>	<b>67.76</b>	<b>151.61</b>	<b>80.85</b>	<b>75.75</b>
VI.	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII.	<b>Profit / (Loss) before tax (V-VI)</b>	<b>86.83</b>	<b>64.77</b>	<b>67.76</b>	<b>151.61</b>	<b>80.85</b>	<b>75.75</b>
VIII.	Tax expense						
	(1) Current tax	22.58	16.84	17.62	39.42	21.12	18.94
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(3) Income Tax of earlier year	0.00	0.00	0.00	0.00	0.00	0.00
IX.	<b>Profit / (Loss) for the period from continuing operations (VII-VIII)</b>	<b>64.26</b>	<b>47.93</b>	<b>50.14</b>	<b>112.19</b>	<b>59.73</b>	<b>56.81</b>
X.	Net Profit / (Loss) for the period	64.26	47.93	50.14	112.19	59.73	56.81
XI.	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
XI.	<b>Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/loss for the period)</b>	<b>64.26</b>	<b>47.93</b>	<b>50.14</b>	<b>112.19</b>	<b>59.73</b>	<b>56.81</b>
XII.	Paid-up Equity Share Capital (Face value of Rs. 10/- each)	533.50	533.50	533.50	533.50	533.50	533.50
XIII.	Earnings per equity share						
	Basic	1.20	0.90	0.94	2.10	1.12	1.06
	Diluted	1.20	0.90	0.94	2.10	1.12	1.06

**Notes:**

1	The above Unaudited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 14th November, 2022
2	The above unaudited financial 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) Amendment Rules, 2016.
3	There are no reportable segments, which signify or in the aggregate qualify for separate disclosure as per provisions 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 these financial statements.
4	Figures has been rounded off and regrouped / re-arranged wherever necessary.
5	Statement of Assets and Liabilities

FOR, LEADING LEASING FINANCE AND INVESTMENT COMPANY LTD

  
  
**AMI JINEN SHAH**  
 Whole Time Director  
 (DIN : 06792048)

Place: Delhi

Date: 14th November 2022

(Rs. In Lacs)			
Sr. No.	Particulars	Half Year Ended	Year Ended
		30.09.2022	31-03-2022
		Unaudited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current Assets</b>		
	(a) Property, Plant and Equipment	13.02	15.25
	(b) Capital Work-in-Progress		
	(c) Investment Property		
	(d) Goodwill		
	(e) Other Intangible assets		
	(f) Intangible assets under development		
	(g) Biological Assets other than bearer plants		
	(h) Financial Assets		
	(i) Investments		
	(ii) Trade receivables		
	(iii) Loans		
	(iv) Others (to be specified)		
	(i) Deferred tax assets (net)		
	(j) Other non-current assets	0.03	0.03
	<b>Sub Total Non-Current Assets</b>	<b>13.05</b>	<b>15.28</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	2.78	2.78
	(b) Financial Assets	-	0.00
	(i) Investments		
	(ii) Trade receivables	9.60	0.00
	(iii) Cash and cash equivalents	6.33	0.32
	(iv) Bank balances other than (iii) above		
	(v) Loans	5949.70	5861.39
	(vi) Others (to be specified)		
	(c) Current Tax Assets (Net)		
	(d) Other current assets	-	
	<b>Sub Total Current Assets</b>	<b>5,968.41</b>	<b>5,864.49</b>
	<b>TOTAL ASSETS</b>	<b>5,981.46</b>	<b>5,879.77</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>(I)</b>	<b>Equity</b>		
	(a) Equity Share Capital	533.50	533.50
	(b) Other Equity	537.51	425.32
	<b>Total Equity</b>	<b>1,071.01</b>	<b>958.82</b>
<b>(II)</b>	<b>LIABILITIES</b>		
<b>1</b>	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	4,620.86	4,656.78
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	132.90	3.35
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	<b>Sub Total Non-Current Liabilities</b>	<b>4,753.76</b>	<b>4,660.13</b>
<b>2</b>	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade payables	13.36	25.10
	(iii) Other financial liabilities (other than those specified in item (c))		
	(b) Other current liabilities	27.94	143.17
	(c) Provisions		-
	(d) Current Tax Liabilities (Net)	115.39	92.56
	<b>Sub Total Current Liabilities</b>	<b>156.69</b>	<b>260.82</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>5,981.46</b>	<b>5,879.77</b>

FOR, LEADING LEASING FINANCE AND INVESTMENT COMPANY LTD

Place: Delhi  
Date: 14th November 2022

  
  
**DELHI**  
**ANIL JINEN SHAH**  
 Whole Time Director  
 (DIN: 06792048)

**Note:6 Cash flow statement for the Half year ended 30th September' 2022**

(Amount in Lakhs)

Particulars	For the Half year ended 30th September,2022		For the Half year ended 30th September,2021	
	Amount	Amount	Amount	Amount
<b>(A) Cash flow from operating activities</b>				
<b>(1) Net profit after tax and extraordinary items</b>		112.19		59.73
ADD:(I) Depreciation Written off	2.23		-	
(ii) Provision for income tax	-		21.12	
(iii) Preliminary Expense	-		-	
(iv) Other Adjustment	-		-	
LESS: (i) Deferred tax Asset	-		-	
(ii) Kasar and vatav				
(iii) Other Adjustment	-	2.23	-	21.12
<b>(2) Operating profit before working capital changes</b>		114.42		80.85
<b>Working capital changes</b>				
Add: (i) Decrease in Current Assets (Except Cash & Cash Equivalents)	-		710.02	-
(ii) Increase in Current Liabilities	152.40		31.84	
Less: (i) Decrease in Current Liabilities	126.98		-	
(ii) Increase in Current assests (Except Cash & Cash Equivalents)	97.91	(72.49)	22.40	719.46
<b>(3) Cash generated from operating before tax</b>		41.93		800.31
Less: Income Tax Paid			-	-
<b>(4) Cash flow before extraordinary items</b>		41.93		800.31
Add/ (less) extraordinary items				
<b>Net cash inflow / outflow from operating activities After tax &amp; extraordinary items</b>		<b>41.93</b>		<b>800.31</b>
<b>(B) Cash flow from investing activities</b>				
Add : Proceeds on account of changes in Investments	-	-	-	-
Less : Purchase of Fixed assets & Investments			-	
<b>Net Cash inflow / outflow from investing activities</b>		-		-
<b>( C ) Cash flow from financing activities</b>				
Add : Changes in Long term Loans & Advances Proceeds of Share Capital	-		-	
Less : Advances given			-	
Less : Repayment of Loans	35.92		796.55	
<b>Net cash inflow / outflow from financing activities</b>		(35.92)		(796.55)
(D) net increase / decrease in cash & cash equivalent		6.01		3.76
(E) Add: Cash & Cash Equivalents in the beginning of the year		0.32		2.66
<b>(F) Cash &amp; Cash Equivalents at the end of the Half year</b>		<b>6.33</b>		<b>6.42</b>

For and on behalf of the board of  
**LEADING LEASING FINANCE AND INVESTMENT COMPANY LTD.**

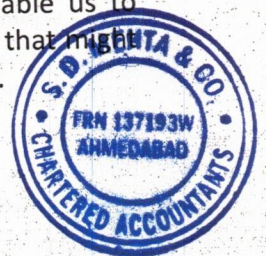
Place: Delhi  
Date: 14th November, 2022

**AMI JINEN SHAH**  
Whole Time Director  
DIN: 06792048

## INDEPENDENT AUDITOR'S REVIEW REPORT

Review Report to  
The Board of Directors  
**LEADING LEASING FINANCE & INVESTMENT COMPANY LTD.**

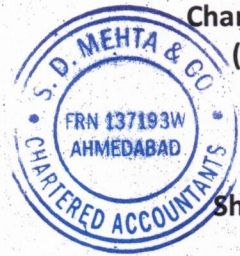
1. We have reviewed the accompanying statement of Unaudited Financial Results of **LEADING LEASING FINANCE & INVESTMENT COMPANY LTD. ("the Company")** for the quarter ended on **30<sup>th</sup> September, 2022 ("the Statement")**, being submitted by the Company pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
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 the Indian Accounting Standard 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 and in compliance with Regulations 33 and 52 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 Institute of Chartered Accountants of India (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 specified in 143(10) of the companies Act, 2013 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.



Attention is drawn to Note:6 of the Statement which states that the statement of cash flows for the corresponding six months ended September 30, 2022, as reported in the accompanying Statement have been approved by the Company's Board of Directors, but have not been subjected to review.

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 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 Regulations 33 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Place : Ahmedabad**  
**Date : 14<sup>th</sup> November 2022**  
**UDIN: 22032891BDCDIU9246**



**For S.D. Mehta & Co.**  
**Chartered Accountants**  
**(FRN: 137193W)**

A handwritten signature in blue ink, appearing to read "Shaishav D. Mehta".

**Shaishav D. Mehta**  
**Partner**  
**M.NO: 032891**