

# 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.com](http://www.llfltd.com)

Date: 13<sup>th</sup> November, 2021

To,

Bombay Stock Exchange Limited  
25th 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 13.11.2021

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 today i.e 13th November, 2021 at 11:30 AM and concluded at 2:15 PM at the registered office of the Company.

1. The Board considered and approved the Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2021.
2. The Board reviewed and took on record the Auditor's Limited Review Report on the Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2021.

Please find enclosed herewith the Copies of the following:

1. Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2021.
2. Auditor's Limited Review Report on the Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2021.



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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  
Whole-Time Director  
Din: 06792048

Place : New Delhi

## 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, 2021

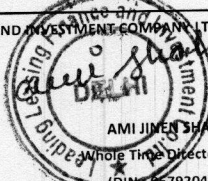
(Rs. in Lacs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>PART I</b>						
I.	Revenue from Operations	195.10	132.58	353.11	327.68	701.47	1176.28
II.	Other Income	0.00	0.00	0.00	0.00		
III.	<b>Total Revenue (I+II)</b>	<b>195.10</b>	<b>132.58</b>	<b>353.11</b>	<b>327.68</b>	<b>701.47</b>	<b>1,176.28</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	122.33	0.00	0.00	239.96	0.00	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	1.58	1.43	1.95	3.00	2.70	8.55
	(e) Financial Costs	0.01	117.63	327.68	0.01	639.78	1050.13
	(f) Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	3.44	0.43	0.62	3.86	1.23	9.73
	<b>Total Expenses (IV)</b>	<b>127.35</b>	<b>119.49</b>	<b>330.25</b>	<b>246.83</b>	<b>643.71</b>	<b>1,068.41</b>
V.	<b>Profit / (Loss) before exceptional items and tax(III-IV)</b>	<b>67.76</b>	<b>13.09</b>	<b>22.86</b>	<b>80.85</b>	<b>57.76</b>	<b>107.87</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>67.76</b>	<b>13.09</b>	<b>22.86</b>	<b>80.85</b>	<b>57.76</b>	<b>107.87</b>
VIII.	Tax expense						
	(1) Current tax	17.62	3.50	6.00	21.12	15.00	28.75
	(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>50.14</b>	<b>9.59</b>	<b>16.86</b>	<b>59.73</b>	<b>42.76</b>	<b>79.12</b>
X.	Net Profit / (Loss) for the period	50.14	9.59	16.86	59.73	42.76	79.12
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>50.14</b>	<b>9.59</b>	<b>16.86</b>	<b>59.73</b>	<b>42.76</b>	<b>79.12</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	0.94	0.18	0.32	1.12	0.80	1.48
	Diluted	0.94	0.18	0.32	1.12	0.80	1.48

**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 13th November, 2021
- 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: 13th November 2021

LEADING LEASING FINANCE AND INVESTMENT COMPANY LIMITED

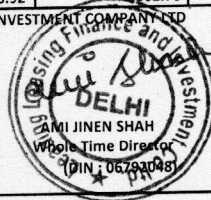
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(O) 011-65632288 E mail id: leadingleasing@gmail.com CIN: L65910DL1983PLC016712 (W) :  
www.lifltd.com

STATEMENT OF ASSETS AND LIABILITIES-STANDALONE FOR THE HALF YEAR ENDED SEPTEMBER 30,  
2021

Sr. No.	Particulars	(Rs. In Lacs)	
		Half Year Ended	Year Ended
		30.09.2021	31-03-2021
		Unaudited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current Assets</b>		
	(a) Property, Plant and Equipment	0.03	0.03
	(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	2.25	2.25
	<b>Sub Total Non-Current Assets</b>	<b>2.28</b>	<b>2.28</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	2.78	2.78
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade receivables	17.98	3.82
	(iii) Cash and cash equivalents	6.42	2.66
	(iv) Bank balances other than (iii) above		
	(v) Loans	6141.22	6851.24
	(vi) Others (to be specified)		
	(c) Current Tax Assets (Net)		
	(d) Other current assets	8.24	
	<b>Sub Total Current Assets</b>	<b>6,176.65</b>	<b>6,860.50</b>
	<b>TOTAL ASSETS</b>	<b>6,178.92</b>	<b>6,862.78</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	428.24	368.51
	<b>Total Equity</b>	<b>961.74</b>	<b>902.01</b>
<b>(II)</b>	<b>LIABILITIES</b>		
<b>1</b>	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	4,931.19	5,727.74
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	3.35	3.35
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	<b>Sub Total Non-Current Liabilities</b>	<b>4,934.55</b>	<b>5,731.09</b>
<b>2</b>	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade payables	39.53	28.73
	(iii) Other financial liabilities (other than those specified in item (c))		
	(b) Other current liabilities	145.45	124.42
	(c) Provisions		
	(d) Current Tax Liabilities (Net)	97.65	76.53
	<b>Sub Total Current Liabilities</b>	<b>282.63</b>	<b>229.68</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>6,178.92</b>	<b>6,862.78</b>


FOR LEADING LEASING FINANCE AND INVESTMENT COMPANY LTD

Place: Delhi  
Date: 13th November 2021



<b>LEADING LEASING FINANCE AND INVESTMENT COMPANY LIMITED</b>				
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Statement Cash flow statement for the Half year ended 30th September' 2021				
(Amount in Lakhs)				
Particulars	For the Half year ended 30th September,2021		For the Half year ended 30th September,2020	
	Amount	Amount	Amount	Amount
<b>(A) Cash flow from operating activities</b>				
(1) Net profit after tax and extraordinary items		59.73		57.76
ADD:(I) Depreciation Written off	-		-	
(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	-	21.12	-	-
(2) Operating profit before working capital changes		80.85		57.76
<b>Working capital changes</b>				
Add: (i) Decrease in Current Assets (Except Cash & Cash Equivalents)	710.02		0.03	-
(ii) Increase in Current Liabilities	31.84		468.98	
Less: (i) Decrease in Current Liabilities	-		14.69	
(ii) Increase in Current assets (Except Cash & Cash Equivalents)	22.40	719.46	528.55	(74.23)
(3) Cash generated from operating before tax		800.31		(16.47)
Less: Income Tax Paid			(44.77)	(44.77)
(4) Cash flow before extraordinary items		800.31		28.30
Add/ (less) extraordinary items				
<b>Net cash inflow / outflow from operating activities After tax &amp; extraordinary items</b>		<b>800.31</b>		<b>28.30</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>-</b>		<b>-</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	796.55			
<b>Net cash inflow / outflow from financing activities</b>		<b>(796.55)</b>		<b>-</b>
(D) net increase / decrease in cash & cash equivalent		3.76		28.30
(E) Add: Cash & Cash Equivalents in the beginning of the year		2.66		6.81
<b>(F) Cash &amp; Cash Equivalents at the end of the Half year</b>		<b>6.42</b>		<b>35.11</b>

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

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

Place: Delhi  
Date: 13th November, 2021

**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.** for the quarter ended on **30<sup>th</sup> September, 2021**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
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 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 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. 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.

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, 2021, 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 of unaudited financial results prepared in accordance with applicable 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



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

**Place : Ahmedabad  
Date : 13<sup>th</sup> November 2021  
UDIN: 21032891AAAAJB6506**

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