

## LEADING LEASING FINANCE AND INVESTMENT CO. LIMITED

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

CIN: L65910DL1983PLC016712

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

(o) 011-25876635

(W): [www.llfild.com](http://www.llfild.com)

Date: 12.11.2020

To,

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

Metropolitan Stock Exchange Of India Limited  
Vibgyor Towers, 4<sup>th</sup> Floor, Plot No. C 62,  
G Block, Opp. Trident Hotel, Bandra Kurla  
Complex, Bandra (E), Mumbai – 400098, India

**Sub: Outcome of the Board meeting dated 12.11.2020**

Dear Sirs,

With reference to the above captioned subject, it is to inform you that following are the outcome of the Board Meeting held today i.e. on 12<sup>th</sup> November, 2020 at 3.00 PM and concluded at 5:00 PM at the registered office of the Company.

1. The Board considered and approved the Un-Audited quarterly Financial Results of the Company quarter and half year ended 30<sup>th</sup> September, 2020.
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 30<sup>th</sup> September, 2020

Please find enclosed herewith the Copies of the following:

1. Un-Audited Financial Results of the Company quarter and half year ended 30<sup>th</sup> September, 2020.
2. Auditor's Limited Review Report on the Un-Audited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2020.

This is for your kind information and record please.

Thanking You.

**For and on behalf of**

**LEADING LEASING FINANCE AND INVESTMENT COMPANY LIMITED**



**AMI JINEN SHAH**

**Director: Whole-Time Director**

**Din: 06792048**

**Address: 8 - Giriraj 2nd floor Kotachi**

**Wadi V.P.Road Girgaon Mumbai 400004 MH IN**

Statement of unaudited Financial Results for the Quarter Ended 30th September, 2020

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year to date figure			Year Ended
		30.09.2020 (Unaudited)	30.09.2019 (Unaudited)	30.06.2020 (Unaudited)	30.09.2020 (Unaudited)	30.09.2019 (Unaudited)	31.03.2020 (Audited)	
1	Revenue from Operations							
2	Other Income	353.11	61.08	348.36	701.47	126.77	406.40	
3	Total Revenue (1 + 2)	353.11	15.00	-	-	15.00	50.88	
4	Expenses:							
	Cost of Materials Consumed	-	-	-	-	-	-	
	Purchases of Stock-in-Trade	-	-	-	-	-	-	
	Changes in Inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-	-	-	-	
	Employee benefits expense	1.95	0.36	0.75	2.70	0.72	3.58	
	Finance costs	327.68	14.96	312.10	639.78	26.93	266.57	
	Depreciation and amortisation expense	-	-	-	-	-	0.04	
	Other expenses	0.62	0.18	0.61	1.23	3.62	5.06	
5	Total expenses	330.25	15.50	313.46	643.71	31.27	275.25	
	Profit before exceptional and extraordinary items and tax (3 - 4)	22.86	60.58	34.90	57.76	110.50	184.03	
6	Exceptional items	-	-	-	-	-	-	
7	Profit before extraordinary items and tax (5 - 6)	22.86	60.58	34.90	57.76	110.50	184.03	
8	Extraordinary items	-	-	-	-	-	0.92	
9	Profit before tax (7 - 8)	22.86	60.58	34.90	57.76	110.50	183.11	
10	Tax expense : (a+b+c)	6.00	15.75	9.00	15.00	28.73	47.61	
	(a) Current tax	6.00	15.75	9.00	15.00	28.73	47.61	
	(b) Deferred tax	-	-	-	-	-	-	
	(c) MAT Credit Entitlement	-	-	-	-	-	-	
11	Profit for the period from continuing operations (9-10)	16.86	44.83	25.90	42.76	81.77	135.50	
12	Profit from discontinuing operations	-	-	-	-	-	-	
13	Tax expense of discontinuing operations	-	-	-	-	-	-	
14	Profit from Discontinuing operations (after tax) (12-13)	-	-	-	-	-	-	
15	Profit for the period (11 + 14)	16.86	44.83	25.90	42.76	81.77	135.50	
16	Share of Profit of Associates	-	-	-	-	-	-	
	Minority Interest	-	-	-	-	-	-	
17	Profit for the period (15 + 16)	16.86	44.83	25.90	42.76	81.77	135.50	
18	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-	
19	Total Comprehensive Income (After Tax) (17 + 18)	16.86	44.83	25.90	42.76	81.77	135.50	
20	Paid up Equity Share Capital	533.50	533.50	533.50	533.50	533.50	533.50	

*Amishal*

	Reserves excluding Revaluation Reserve								
21	Earnings per equity share:								
	(1) Basic	0.32	0.84	0.49	0.80	1.53	2.54		
	(2) Diluted	0.32	0.84	0.49	0.80	1.53	2.54		

**Notes:**

1. The above results are reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 12th November 2020 and the statutory auditors have carried out a limited review of the unaudited financial results for the quarter and half year ended on 30.09.2020.
2. This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules 2015 prescribed under section 133 of Companies Act 2013 and other recognized accounting practices and policies to the extent applicable.
3. The Company is engaged in the business of "NBFC Activities" and therefore, has only one reportable segment in accordance with IND AS 106 "operating segment".

Place: Delhi

Date: 12.11.2020

For Leading Leasing Finance and Investment Company Limited  
*Anil Jinen Shah*  
 Anil Jinen Shah  
 Whole Time Director  
 DIN: 06792048





**LEADING LEASING FINANCE AND INVESTMENT INDIA LIMITED**

Reg.Off: 611, Sixth Floor, Pragati Tower 26 Rajendra Place Opp. Metro Station New Delhi 110008  
(O) 011 2587 6635 E mail id: leadingleasing@gmail.com CIN: L65910DL1983PLC016712

**STATEMENT OF ASSETS AND LIABILITIES-STANDALONE**

(Rs. In Lakhs)

Particulars		Year ended	Year ended
		30.09.2020	31.03.2020
		(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) Financial Assets		
	(i) Investments		
	(ii) Loans	12,793.09	12,264.53
	(d) Differed Tax Assets (Net)		-
	(e) Other Non Current Assets	2.22	2.22
	<b>Sub Total Non Current Assets</b>	<b>12,795.34</b>	<b>12,266.78</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories		
	(b) Financial Assets	2.78	2.78
	(i) Investments		
	(ii) Trade Receivables		
	(iii) Cash and Cash Equivalents	21.10	21.10
	(iv) Bank Balance other than (iii) above	35.11	6.81
	(c) Current Tax Assets (Net)		-
	(d) Other Current Assets		-
	<b>Sub Total Current Assets</b>	<b>58.99</b>	<b>30.72</b>
	<b>Total Assets</b>	<b>12,854.33</b>	<b>12,297.50</b>
<b>B</b>	<b>Equity and Liability</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share Capital		
	(b) Other Equity	533.50	533.50
<b>2</b>	<b>Liability</b>	332.15	289.38
	<b>Non Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings		
	(b) Provisions	11,813.99	11,345.01
	(c) Deferred Tax Liabilities (Net)		-
	(d) Other Non Current Liabilities		-
<b>3</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Trade Payables		
	(b) Other Current Liabilities	27.73	28.11
	(c) Provisions	76.95	39.60
	(d) Current Tax Liabilities	3.35	55.01
	<b>Total Equity and Liability</b>	<b>66.66</b>	<b>6.89</b>
		<b>12,854.33</b>	<b>12,297.50</b>
For Leading Leasing Finance and Investment Company Limited			
 Anish Shah Whole Time Director DIN: 06792048 Date : 12.11.2020			
			

STATEMENT CASH FLOW FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Year to Date Ended Sep 30, 2020 (Rs. In Lakhs)	For the Year Ended Sep 30, 2019 (Rs. In Lakhs)
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit/(Loss) before tax	57.76	110.50
<b>Adjustments for:</b>		
Depreciation and amortisation expense	-	
<b>Operating profit before working capital changes</b>	<b>57.76</b>	<b>110.50</b>
<b>Changes in working capital:</b>		
<u>Adjustments for (increase)/ decrease in operating assets:</u>		
Trade Receivables		7.86
Other current financial assets		(45.05)
Other current assets	0.03	
Other non current financial assets	(528.55)	(5.09)
Other current Loan given		(440.04)
<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
Trade Payables	(0.38)	(0.44)
Current Liabilities	(14.31)	12.47
Other non current financial Liabilities	468.98	394.46
<b>Cash generated from operations</b>	<b>(16.47)</b>	<b>34.67</b>
Taxes paid / (received)	44.77	(2.04)
<b>Net Cash from Operating Activities</b>	<b>28.30</b>	<b>32.63</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Net Cash used in Investing Activities	-	-
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Net Cash from Financing Activities	-	-
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>28.30</b>	<b>32.63</b>
<b>Cash and Cash Equivalents at the beginning of the period</b>	<b>6.81</b>	<b>8.95</b>
<b>Cash and Cash Equivalents at the end of the period</b>	<b>35.11</b>	<b>41.58</b>

Note : The above Cash Flow Statement has been prepared under the indirect method set out in IND AS - 07 "Statement of Cash Flow" issued by the Central Government under Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 (Companies Indian Accounting Standard Rules, 2015)

For Leading Leasing Finance and Investment Company Limited

*Amishal*  
Ami Jinen Shah  
Whole Time Director  
DIN: 06792048  
Date : 12.11.2020





# **KMRG & ASSOCIATES**

501/502, 5<sup>TH</sup> FLOOR, VISHAL TOWER

DISTRICT CENTRE, JANAKPURI WEST, DELHI-58

EMAIL ID: [kmrgassociates@gmail.com](mailto:kmrgassociates@gmail.com), [info@kmrg.in](mailto:info@kmrg.in) Ph no- 9716479159



## **Independent Auditors Limited Review Report**

To

**The Board of Directors**

**Leading Leasing Finance and Investment Company Limited**

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

### **Limited Review Report for the Quarter ended 30th September, 2020**

We have reviewed the accompanying statement of unaudited financial results of **Leading Leasing Finance and Investment Company Limited** for the period ended **30th September, 2020** being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/CMD1/44/2019 dated July 19, 2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors which have been prepared in accordance with the recognition and measurement principles laid down in Indian accounting Standard 34 "Interim Financial Reporting" as 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 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 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 is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 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 read with Circular No. CIR/CFD/CMD1/44/2019 dated July 19, 2019 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**UDIN: 20539360AAAACP5968**

For **KMRG & ASSOCIATES**

Chartered Accountants

FRN: 029698N



CA **Manish Kumar**

(Partner)

M. No. 539360

Place: New Delhi

Date: 12.11.2020