

LEADING LEASING FINANCE AND INVESTMENT COMPANY LIMITED
CIN: L65910DL1983PLC016712

Registered Office: 8th Floor, Flat No. 810, Kailash Building Plot No. 26, Curzon Road,
Kasturba Gandhi Marg Area, New Delhi, Connaught Place,
Central Delhi, New Delhi, Delhi, India, 110001
Contact No. +91 6356364364

Email Id: leadingleasing@gmail.com,

Website: www.llfltd.in

Date: - 14/08/2024

To,
Department of Corporate Service,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001

SCRIP CODE: 540360

To,
Metropolitan Stock Exchange of India Limited
Unit 205A, 2nd Floor,
Piramal Agastya Corporate Park,
L.B.S. Road, Kurla West, Mumbai-400 070

SYMBOL: LLFICL

Subject: - Outcome of the meeting of the Board of Directors of Leading Leasing Finance and Investment Company Limited ("the Company") in accordance with Regulation 29 and 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("Listing Regulation")

Dear Sir / Madam,

With reference to the captioned subject and in terms of the provisions of Regulation 29 and 30 of Listing Regulations, we wish to inform your good office that the Board of Directors of the Company, at their meeting held today i.e., Wednesday, 14th August, 2024, have, inter alia, transacted and approved the following businesses:

01. Approved the Un-Audited Financial Results alongwith Limited Review Report of the Company for the quarter ended 30th June, 2024.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose a copy of the Un-Audited Financial Results for the quarter ended 30th June, 2024.

02. Acceptance of the resignation of M/s S.D. Mehta & Co. as Statutory Auditor of the Company with effect from 14th August, 2024.

The Details regarding resigning auditor as per the SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019 is attached herewith as a "**Annexure-1**".

The meeting started at 06:20 PM and concluded at 07:00 PM.

Kindly take the same on your records and acknowledge the receipt.

By the order of the Board of Directors

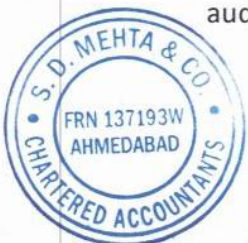
For, Leading Leasing Finance and Investment Company Limited

Kurjibhai Rupareliya
Managing Director
DIN: 05109049

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of Leading Leasing Finance & Investment Company Ltd. Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Leading Leasing Finance & Investment Company Ltd.

1. We have reviewed the Standalone Unaudited Financial Results of **Leading Leasing Finance & Investment Company Ltd. ("the company")** for the quarter ended June 30, 2024, which are included in the accompanying 'Statement of Standalone Unaudited Financial Results for the quarter ended June 30, 2024' (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015").
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.
4. A review is limited primarily to inquiries of company personnel and an analytical procedures 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.



5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the Listing 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)



Shaishav Mehta
(Partner)
Membership No. 032891
UDIN : 24032891BKAFY01718

Place: Ahmedabad
Date: 14th August, 2024

Leading Leasing Finance and Investment Company Ltd
CIN: L65910DL1983PLC016712

Address: 8th Floor, Flat No. 810, Kailash Building, Plot No. 26, Curzon Road, Kasturba Gandhi Area,
Connaught Place, Delhi-110001

Standalone Unaudited Financial Result for the period ended on 30-06-2024

Rs. in Lakhs

Particulars	Quarter Ended			Year Ended
	30-06-2024	31-03-2024	30-06-2023	31 March 2024
	Un Audited	Audited	Un Audited	Audited
Income				
Revenue From Operations	253.79	184.59	111.86	497.30
Other Income	19.55	-	-	-
Total Income	273.34	184.59	111.86	497.30
Expenses				
Employee benefits expense	1.06	7.22	2.44	10.85
Finance costs	259.09	96.70	13.25	145.56
Depreciation and amortization expense	1.18	1.18	1.18	4.72
Other expenses	13.56	7.91	4.91	35.07
Total expenses	274.89	113.01	21.78	196.20
Profit/(loss) before tax	-1.55	71.58	90.08	301.10
Tax expense				
Current tax	-	28.43	23.42	91.91
Total Tax expense	-	28.43	23.42	91.91
Profit/(loss) after tax for the period	-1.55	43.15	66.66	209.19
Other Comprehensive Income	-	-	-	-
Total Other Comprehensive Income	-	-	-	-
Total Comprehensive Income for the period	-1.55	43.15	66.66	209.19
Earnings per equity share				
Basic	-0.00	0.04	0.12	0.20
Diluted	-0.00	0.04	0.12	0.20

Notes:

- 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 August, 2024
- 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.
- 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.
- Figures has been rounded off and regrouped / re-arranged wherever necessary.

FOR, LEADING LEASING FINANCE AND INVESTMENT COMPANY LTD

Kurjibhai Premjibhai Rupareliya

KURJIBHAI PREMJBHAI RUPARELIYA
Managing Director
(DIN : 05109049)



Place: Delhi
Date: 14th August 2024

Date: 14-08-2024

To
The Board of Directors,
Leading Leasing Finance And Investment Company Ltd
(CIN: L65910DL1983PLC016712)

Subject: Resignation as Statutory Auditor of the Company

Dear Sir,

We refer to our appointment as the Statutory Auditors of Leading Leasing Finance and Investment Company Limited ('the Company') pursuant to board resolution passed dated August 04, 2021 to hold office for a period of 5 consecutive financial years ending on March 31, 2026.

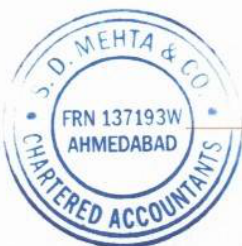
This is to inform you that we would like to tender our resignation as Statutory Auditors of the company for the reason mentioned hereunder:

- We understand that there has been a change in the company's landscape owing to its status of a listed company and inclination of investor(s) to obtain synergy in audit. We also understand that consequent to this change and for other commercial reasons, there is a need for the company to have auditors with resources across geographies.

We therefore, request you to accept our resignation with immediate effect and acknowledge the same.

We further agree to provide all necessary assistance, clarification and information as may be required by the company including without limitation, the information required in accordance with the circular issued by the Securities and Exchange Board of India bearing number CIR/CFD/CMD1/114/2019 dated October 18, 2019.

We also request you to consider making applicable declarations to the Stock Exchanges as may be required under the SEBI (Listing Obligations and Disclosure Requirements Regulation) 2015.



📍 1601, 16th Floor, Himalaya Business Center, B/H BRTS Bus Stand,
Nr. RTO Circle, 132 ft Ring Road, Ahmedabad - 380027

📞 079-2754 1742, 079-29911742, 9327610273 🌐 www.sdmca.in

We thank the company for the cooperation extended during our tenure as statutory auditor.

Thanking You,

Yours Sincerely,

FOR, S. D. Mehta & Co.
Chartered Accountants
FRN : 137193W



Shaishav D. Mehta
Partner
M. NO. 032891

Annexure – A

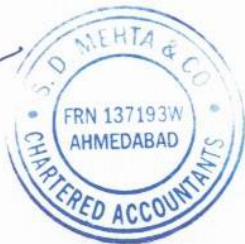
Name of the listed entity/ material subsidiary :	Leading Leasing Finance and Investment Company Limited
Details of Auditors:	
Name	M/s S. D. Mehta & Co.
Address	1601, 16 th Floor, Himalaya Business Centre Nr. RTO Circle Ahmedabad, Gujarat-380027
Phone	079-29911742
Mail	audit@sdmca.in
Details of association with the listed entity/ material subsidiary:	Statutory Auditors
Date on which the statutory auditor was appointed	04-08-2021
Date on which the term of the statutory auditor was scheduled to expire	Conclusion of the AGM to be held in 2026
Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission	We have issued limited review report for the period ended June 30, 2024
Detailed reasons for resignation	Refer to resignation letter dated August 14, 2024
In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors)	Not Applicable
In case the information requested by the auditor was not provided, then following shall be disclosed	Not Applicable
Any other facts relevant to the resignation	Not Applicable

Declaration

1. I hereby confirm that the information given in this letter and its attachments is correct and complete.
2. I hereby confirm that there is no other material reason other than those provided above for my resignation/ resignation of my firm.

FOR, S. D. Mehta & Co.
Chartered Accountants
FRN : 137193W

Shaishav D. Mehta



Shaishav D. Mehta
Partner
M. NO. 032891