

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. +91 011 (65632288)

Email Id: leadingleasing@gmail.com

Website: www.lifltd.in

Date: - 14/05/2024

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, Kuria 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., Tuesday, May 14, 2024, have, inter alia, transacted and approved the following businesses:

01. Approved the Audited Financial Results of the Company for the quarter and Financial Year ended as on 31st March, 2024.
02. Auditor's Report with unmodified opinions on the aforesaid Audited Standalone Financial Results.
03. Approved the Draft Directors' Report for the financial year 2023-24.
04. The Board of Director has appointed Mrs Dharti Patel & Associates, Practicing Company Secretary as Secretarial Auditor for the financial year 2024-25.

The details as required under SEBI Circular No. CIR/CFD/CMD/4/2015 dated 09th September, 2015 are provided in "**Annexure-I**".

05. The Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors has appointed Mr. Kurlibhai Premjibhai Ruparelya [DIN: 05109049] as Managing Director of the Company w.e.f. 14th May, 2024 for a period of five consecutive years, subject to the approval of regulatory/statutory authorities and the shareholders of the Company at the Annual General Meeting.

The details as required under SEBI Circular No. CIR/CFD/CMD/4/2015 dated 09th September, 2015 are provided in "**Annexure-II**".

06. The Board of Directors took note of the resignation of Ms. Divya as Company Secretary and Compliance Officer of the Company w.e.f. 10th May, 2024.
07. The Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors has appointed Mr. Jayesh Laxmanbhai Bhasvar [ACS: 47954] as Company Secretary and Compliance Officer of the Company w.e.f. 14th May, 2024.

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Website: www.llflltd.in

The details as required under SEBI Circular No. CIR/CFD/CMD/4/2015 dated 09th September, 2015 are provided in "Annexure-III"

08. Increase the authorized share capital of the Company from Rs. 11 Crores to Rs. 50 Crores and subsequent change in the capital clause of the Memorandum of Association of the Company subject to the approval of the shareholders of the Company at the Annual General Meeting.
09. Issuance of 31,15,00,000 (Thirty-One Crores Fifteen Lakhs) Equity shares at face value of Rs. 1/- (Rupees One Only) at an issue price of Rs. 2.40/- (Rupees Two and Forty Paise Only) including Security Premium of Rs. 1.40/- (Rupees One and Forty Paise Only) each to the allottees on a preferential issue basis ("Preferential Issue") in accordance with the Chapter V of SEBI (Issue of Capital and Disclosure requirement) Regulations, 2018 and other applicable laws, subject to the approval of regulatory/statutory authorities and the shareholders of the Company at the Annual General Meeting.

The details relating to the issuance of warrants each convertible into equity Shares on a Preferential Basis as required under Regulation 30 of SEBI (LODR) Regulations, 2015 read with circular dated September 9, 2015 is enclosed as "Annexure-IV"

10. Issuance of 7,31,15,500 (Seven Crores Thirty-One Lakhs Fifteen Thousand Five Hundred) warrants each convertible into, or exchangeable for 1 (One) fully paid-up equity share of the company of face value of Rs. 1/- (Rupees One Only) at an issue price of Rs. 2.40/- (Rupees Two and Forty Paise Only) including Security Premium of Rs. 1.40/- (Rupees One and Forty Paise Only) each to the allottees on a preferential issue basis ("Preferential Issue") in accordance with the Chapter V of SEBI (Issue of Capital and Disclosure requirement) Regulations, 2018 and other applicable laws, subject to the approval of regulatory/statutory authorities and the shareholders of the Company at the Annual General Meeting.

The details relating to the issuance of warrants each convertible into equity Shares on a Preferential Basis as required under Regulation 30 of SEBI (LODR) Regulations, 2015 read with circular dated September 9, 2015 is enclosed as "Annexure-V"

11. Notice of Annual General Meeting

- The Board of Directors has fixed the day, date, time and place for the 40th Annual General Meeting (AGM) of the Company. The Board decided that the 40th Annual General Meeting of the Company will be held on Thursday, 13th June, 2024 at 02:00 PM at registered office of the Company situated at 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.
- The Board has appointed M/s Dharti Patel & Associates, Practicing Company Secretary as a Scrutinizer of the Company for conducting the e-voting and venue voting process in Annual General Meeting.
- The e-voting period commences on Monday, 10th June 2024 at 09:00 AM and ends on Wednesday, 12th June 2024 at 05:00 PM.
- Pursuant to regulation 42 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the register of members and share transfer book of the Company will be closed from Friday, 7th June, 2024 till Thursday, 13th June, 2024 (Both days inclusive) for the purpose of holding 40th Annual General Meeting of the Company.

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- During this period members of the Company holding shares either in Physical form or in dematerialized form as of Thursday, 6th June 2024 (cut-off date for E-voting) may cast their vote through remote e-voting.

The meeting started at 03:30 PM and concluded at 04:00 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



Amrinder Singh
Whole Time Director
DIN: 06792048

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Email Id: leadingleasing@gmail.com,Website: www.lifitd.in**"ANNEXURE-I"**

Disclosure of events and information pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

S.N.	Particulars	Details
1.	Reason for change viz appointment, resignation, removal, death or otherwise	Appointment: to comply with the provisions of the Section 204 of the Companies Act, 2013 and Regulation 24A of the Listing Regulations.
2.	Date and Term of Appointment	Date: 14 th May, 2024 M/s Dharti Patel & Associates, Practicing Company Secretary (Membership No. F12801, COP No. 19303) as a Secretarial Auditor for the financial year 2024-25
3.	Brief Profile (in case of appointment)	
	Name of Auditor	M/s Dharti Patel & Associates, Practicing Company Secretary (Membership No. F12801 COP No. 19303) Peer Review Certificate No. 4617/2023
	Office Address	01, Suvas Bunglows, Near C.G. Road, Chandkheda Ahmedabad -382424 Gujarat, India
	Email Id	csdhartipatel@gmail.com
	About Auditor	M/s Dharti Patel & Associates, Practicing Company Secretary (Membership No. F12801, COP No. 19303). Peer Review Certificate No. 4617/2023, having an overall experience of more than 5 years in the matter of Corporate Governance, Regulatory Compliance & Secretarial, Organizational Development.
	Disclosure of relationships between directors (in case of Appointment of a Director)	Not Applicable

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"ANNEXURE-II"

Disclosure of events and information pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Details of events that need to be provided	Information of events
	Mr. Kurjibhai Premjibhai Rupareliya [DIN: 05109049]
Reason for change viz., appointment, resignation, removal, death or otherwise	Appointment
Date of appointment /Cessation (as applicable) & term of appointment	14 th May, 2024
Term of Appointment (if any)	He is appointed as Managing Director of the Company for a period of five years starting from 14 th May, 2024 to 13 th May, 2029 subject to the approvals of shareholders in General Meeting
Brief profile (in case of appointment)	He possesses more than 43 years of experience working in varied fields. His approach to assessing and understanding the unique needs of business, provides extra focus on ensuring the requirements of all stakeholders are effectively aligned and fulfilled. Experienced in all aspects of the business life cycle through the development of engaged and integrated business, increasing overall sales, enhancing the value proposition with new services & products and driving teams in pursuit of customer excellence.
Relationships between directors (in case of appointment of a director)	He is brother of Mr. Parshottambhai Rupareliya, Director of the Company
Names of listed entities in which the Appointing director holds directorship (in case of appointment of a director)	None
Names of unlisted entities in which the Appointing director holds directorship (in case of appointment of a director)	<ol style="list-style-type: none"> 1. EPC FIRST LIMITED 2. E TRAV TECH LIMITED 3. SKY OCEAN INFRASTRUCTURE LIMITED
Information as required pursuant to Circular No. LIST/COMP/14/2018- 19 issued by BSE Limited dated 20th June, 2018	Mr. Kurjibhai Premjibhai Rupareliya is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.
No. of shares held	21,24,520 Equity Shares (1.99%)

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"Annexure – III"

The details as required under SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September 2015 with respect to the Right issue is are given as under:

Particulars	Details
Name of the Company Secretary and Compliance Officer	Mr. Jayesh Laxmanbhai Bhavsar
Reason for change viz appointment, reappointment, resignation, removal, death or otherwise	Appointment
Date of Appointment	14 th May, 2024
Brief Profile (In case of appointment)	Mr. Jayesh L. Bhavsar is an associate member of the Institute of Company Secretaries of India. He has over 8 years of experience in dealing Secretarial Compliances, legal matters, Accounts and finance. Besides being Company Secretary, he is holding degree of Bachelor in Commerce (B.Com.)
Disclosure of Relationship between Directors	No relationship with any Director of the Company
Number of Shares held	NIL

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"ANNEXURE-IV"

The details relating to the issuance of fully paid-up equity shares on a Preferential Basis as required under Regulation 30 of SEBI (LODR) Regulations, 2015 read with circular dated September 9, 2015.

Sr. No.	Particulars	Issue of Equity Shares of the Company																				
1	Type of securities proposed to be issued (viz. equity shares, convertibles, etc.)	Equity Shares of face value Rs. 1/- (Rupees One Only) per share.																				
2	Type of issuance (further public offering, rights issue, depository receipts (ADR/GDR), qualified institutions placements, preferential allotment etc.)	Preferential Allotment																				
3	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	31,15,00,000 (Thirty-One Crores Fifteen Lakhs)																				
4	In case of preferential issue, the listed entity shall disclose the following additional details to the stock exchange(s):																					
a)	Name of Proposed Allottees	<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: center;">S.N.</th> <th style="text-align: center;">Name of Investor</th> </tr> </thead> <tbody> <tr><td style="text-align: center;">1</td><td>MINERVA VENTURES FUND</td></tr> <tr><td style="text-align: center;">2</td><td>ZEAL GLOBAL OPPORTUNITIES FUND</td></tr> <tr><td style="text-align: center;">3</td><td>NOVA GLOBAL OPPORTUNITIES FUND PCC - TOUCHSTONE</td></tr> <tr><td style="text-align: center;">4</td><td>EMINENCE GLOBAL FUND PCC-EUBILIA CAPITAL PARTNER FUND I</td></tr> <tr><td style="text-align: center;">5</td><td>NORTH STAR OPPORTUNITIES FUND VCC-BULL VALUE INCORPORATED VCC SUB-FUND</td></tr> <tr><td style="text-align: center;">6</td><td>RADIANT GLOBAL FUND-CLASS B PARTICIPATING SHARES</td></tr> <tr><td style="text-align: center;">7</td><td>SAUMYA KETAN KAKRECHA</td></tr> <tr><td style="text-align: center;">8</td><td>KAUSHIK MADHAVI</td></tr> <tr><td style="text-align: center;">9</td><td>RASHESH MEHTA</td></tr> </tbody> </table>	S.N.	Name of Investor	1	MINERVA VENTURES FUND	2	ZEAL GLOBAL OPPORTUNITIES FUND	3	NOVA GLOBAL OPPORTUNITIES FUND PCC - TOUCHSTONE	4	EMINENCE GLOBAL FUND PCC-EUBILIA CAPITAL PARTNER FUND I	5	NORTH STAR OPPORTUNITIES FUND VCC-BULL VALUE INCORPORATED VCC SUB-FUND	6	RADIANT GLOBAL FUND-CLASS B PARTICIPATING SHARES	7	SAUMYA KETAN KAKRECHA	8	KAUSHIK MADHAVI	9	RASHESH MEHTA
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7	SAUMYA KETAN KAKRECHA																					
8	KAUSHIK MADHAVI																					
9	RASHESH MEHTA																					
b)	Post allotment of securities outcome of the subscription	<p>The Equity Shares are proposed to be allotted to the investors name above. Details of the shareholding in the Company, prior to and after the preferential issue, are as under:</p> <table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: center;">Pre-preferential issue</th> <th style="text-align: center;">Post-allotment of preferential issue</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">NIL</td> <td style="text-align: center;">31,15,00,000</td> </tr> </tbody> </table>	Pre-preferential issue	Post-allotment of preferential issue	NIL	31,15,00,000																
Pre-preferential issue	Post-allotment of preferential issue																					
NIL	31,15,00,000																					
c)	Issue Price	Rs. 240/- (Rupees Two and Forty Paise Only) per Equity Shares including Rs. 1/- (Rupee One Only) Face Value and Security Premium of Rs. 1.40/- (Rupees One and Forty Only)																				
d)	Number of Investor	9 (Nine)																				
e)	In case of convertible intimation on the conversion of securities or on lapse of the tenure of the instrument	Not Applicable																				

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"ANNEXURE-V"

The details relating to the issuance of warrants each convertible into equity Shares on a Preferential Basis as required under Regulation 30 of SEBI (LODR) Regulations, 2015 read with a circular dated September 9, 2015.

Sr. No.	Particulars	Details														
1.	Type of securities proposed to be issued (viz. equity shares, convertibles, etc.)	Convertible Warrants into Equity														
2.	Type of issuance (further public offering rights issue, depository receipts (ADR/GDR), qualified institutions placements, preferential allotment etc.)	Preferential Allotment														
3.	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	7,31,15,500 Convertible Warrants (Seven Crores Thirty-One Lakhs Fifteen Thousand Five Hundred)														
4.	In case of preferential issue, the listed entity shall disclose the following additional details to the stock exchange(s):															
a)	Name of Proposed Allottees	<table border="1"> <thead> <tr> <th>S.N.</th> <th>Name of Investor</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Birford Enterprises Private Limited</td> </tr> <tr> <td>2</td> <td>Fettech Commercial Private Limited</td> </tr> <tr> <td>3</td> <td>Pionex Agricom Private Limited</td> </tr> <tr> <td>4</td> <td>Farmistrex Ventures Private Limited</td> </tr> <tr> <td>5</td> <td>Abode Foods and Beverages Private Limited</td> </tr> <tr> <td>6</td> <td>Euronex Trade Private Limited</td> </tr> </tbody> </table>	S.N.	Name of Investor	1	Birford Enterprises Private Limited	2	Fettech Commercial Private Limited	3	Pionex Agricom Private Limited	4	Farmistrex Ventures Private Limited	5	Abode Foods and Beverages Private Limited	6	Euronex Trade Private Limited
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6	Euronex Trade Private Limited															
b)	Post allotment of securities outcome of the subscription	<p>The warrants are proposed to be allotted to the investor named above. Details of the shareholding in the Company, prior to and after the preferential issue, are as under:</p> <table border="1"> <thead> <tr> <th>Pre-preferential issue</th> <th>Post-allotment of warrants to the preferential issue</th> </tr> </thead> <tbody> <tr> <td>NIL</td> <td>7,31,15,500</td> </tr> </tbody> </table>	Pre-preferential issue	Post-allotment of warrants to the preferential issue	NIL	7,31,15,500										
Pre-preferential issue	Post-allotment of warrants to the preferential issue															
NIL	7,31,15,500															
c)	Issue Price	Rs. 2.40/- (Rupees Two and Forty Only) per warrants including Rs. 1/- (Rupee One Only) Face Value and Security Premium of Rs. 1.40/- (Rupees One and Forty Only)														
d)	Number of Investor	6 (Six)														
e)	In case of convertible intimation on conversion of securities or on lapse of the tenure of the instrument	Each Warrant will be convertible into, or exchangeable for, 1 (one) fully paid-up equity share of the Company of face value of Rs. 1/- each payable in cash, upto the full payment of warrant as per the issue price which may be exercised in one or more tranches during the period commencing from the date of allotment of the Warrants until expiry of 18 (Eighteen) months.														

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

Report on the audit of the Financial Statements

Opinion

We have audited the accompanying standalone financial results of **Leading Leasing Finance & Investment Company Ltd.** (the Company) for the quarter and year ended 31st March, 2024 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the quarter and year ended on that date, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a. Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended 31st March, 2024 and the standalone statement of assets and liabilities and the statement of cash flows as at and for the quarter and year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the statement* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial

results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Statement

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone Quarter/annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company's Management and Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone Quarter and annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 of the Listing Regulations.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the statement Financial Results of the company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning

the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The standalone financial results include the results for the quarter ended 31st March, 2024 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations. Our opinion on the Statement is not modified in respect of this matter.

Place : Ahmedabad
Date : 14th May, 2024

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



Shaishav D. Mehta
Partner

M.No. 032891

UDIN: 24032891BKAFUN982

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CIN: L69910DL1983PLC016712

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Standalone Audited Financial Result for the period ended on 31-03-2024

Rs. in Lakhs

Particulars	Quarter Ended			Year ended	Year ended
	31-03-2024	31-12-2023	31-03-2023	31-03-2024	31 March 2023
	Audited	Un-Audited	Audited	Audited	Audited
Income					
Revenue from Operations	186.58	115.48	85.77	497.30	300.28
Total Income	186.58	115.48	85.77	497.30	300.28
Expenses					
Employee benefits expense	7.22	0.74	2.00	10.85	4.05
Finance costs	86.70	22.97	1.52	140.51	18.77
Depreciation and amortization expense	1.18	1.14	1.57	4.72	5.58
Other expenses	7.93	14.77	4.88	35.07	15.79
Total expenses	113.03	39.62	10.97	191.15	64.29
Profit/(Loss) before tax	73.55	75.86	74.80	306.15	235.99
Tax expense					
Current tax	28.43	20.30	18.20	91.91	35.42
Provision for tax	-	-	1.15	-	1.15
Total tax expense	28.43	20.30	19.35	91.91	37.57
Profit/(Loss) after tax for the period	45.12	55.56	55.45	214.24	198.42
Other Comprehensive Income	-	-	-	-	-
Total Other Comprehensive Income	-	-	-	-	-
Total Comprehensive Income for the period	45.12	55.56	55.45	214.24	198.42
Earnings per equity share					
Basic	0.40	0.42	1.03	1.96	4.38
Diluted	0.40	0.42	1.03	1.96	4.38

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 24th May, 2024.

2. The above audited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), or 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 8 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



Leading Leasing Finance and Investment Company Ltd

CIN: L65910DL1983PLC016712

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

Standalone Cash Flow Statement for the period ended on 31-03-2024

Rs. in Lakhs

Particulars	Note No	For Period ended 31 March 2024	For Period ended 31 March 2023
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit for the year		209.19	295.17
Adjustments for:		4.72	5.38
Depreciation and amortisation		-	-
(Gain)/Loss on disposal of property, plant and equipment		-	-
(Gain)/Loss on disposal of investments		-	-
(Gain)/Loss on investments measured at fair value through profit and loss		91.51	-
Provision for income tax		-	-
Non cash expenses 1		-	-
Non cash expenses 2		-	-
Bad debts, provision for trade receivables and advances, net		145.96	-
Finance Cost		-	-
Interest Income		-	-
Dividend Income		-	-
Unrealised (gain) / loss		-	-
Operating profit before working capital changes		451.38	300.55
Adjustment for (increase) / decrease in operating assets		-	-
Trade receivables		-	-
Unbilled revenue		4,053.12	284.07
Loans & Advances		-	-
Other financial assets		-	-
Inventories		-29.78	-10.90
Other assets		-	-
Other assets1		-	-
Adjustment for (increase) / decrease in operating liabilities		9.27	-2.05
Trade payables		-	-
Employee benefit obligation		-	-
Other financial liabilities		-17.65	11.06
Other liabilities		15.61	-
Provisions		-	-
Other liabilities 1		-	-
Cash generated from operations		8,674.30	59.42
Income tax paid (net)		-91.91	-71.53
Net cash generated by operating activities		3,756.41	6.89
CASH FLOWS FROM INVESTING ACTIVITIES			
Bank deposits placed		-	-
Inter corporate deposits placed		-	-
Purchase of investments carried at fair value through profit and loss		-	-
Purchase of investments carried at fair value through OCI		-	-
Purchase of investments carried at amortised cost		-	-
Payments to acquire financial assets		-	-
Purchase of property, plant and equipment		-	4.24
Right of Use Asset		-	-
Purchase of intangible assets		-	-
Purchase of Biological Assets other than bearer plants		-700.00	-
Purchase of other investment		-	-
Ear marked deposits placed with banks		-	-
Bank deposits matured		-	-
Inter corporate deposits matured		-	-
Proceeds from sale of investments carried at fair value through profit and loss		-	-
Proceeds from sale of investments carried at fair value through OCI		-	-
Proceeds from sale of investments carried at amortised cost		-	-
Proceeds from sale of financial assets		-	-
Proceeds from disposal of property, plant and equipment		-	-
Proceeds from disposal of intangible assets		-	-
Proceeds from ear marked deposits with banks		-	-



Proceeds from sale of other investment	-	-
Loan and Advances (net)	-	-
Change in other non-current assets	-	-
Dividend received	-	-
Interest received	700.00	6.24
Net cash (used in) / generated by investing activities		
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liabilities	-	-
Proceeds from short term borrowings	-	-
Repayment of short term borrowings	5,068.87	30.64
Proceeds from long term borrowings	-	-
Repayment of long term borrowings	-145.56	-
Finance cost	-	-
Dividend paid (including tax on dividend)	-	-
Issue of Equity Shares	-	-
Buyback of Equity Shares	-	-
Issue of Preference Shares	-	-
Redemption of Preference Shares	-	-
Other Equity	4,923.21	30.64
Net cash used in financing activities		
Net increase / (decrease) in cash and cash equivalents	456.90	31.29
Cash and cash equivalents at the beginning of the year	31.61	0.32
Exchange gain / loss on Cash and cash equivalents	-	-
Cash and cash equivalents at the end of the year	488.51	31.61



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. +91 011 (65632288)

Email Id: leadingleasing@gmail.com

Website: www.llfild.in

Date - 14/05/2024

To,

Department of Corporate Service,

BSE Limited,

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai- 400 001

SCRIP CODE: 540380

To,

Metropolitan Stock Exchange of India Limited

Unit 205A, 2nd Floor,

Piramal Agastya Corporate Park,

L.B.S. Road, Kuria West, Mumbai-400 070

SYMBOL: LLFICL

Subject: - Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended

Dear Sir / Madam,

I, Jinen Manoj Shah, Chief Financial Officer of Leading Leasing Finance and Investment Company Limited (CIN: L65910DL1983PLC016712) having registered office situated at 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 hereby declare that the Statutory Auditors of the Company M/s. S.D. Mehta & Co., (FRN No. 137193W), have issued an Audit Report with unmodified opinion on the Annual Audited Standalone Financial Results of the Company for the year ended March 31, 2024.

This declaration is given in Compliance to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016

For, Leading Leasing Finance and Investment Company Limited




Jinen Manoj Shah
Chief Financial Officer

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. +91 011 (65632288)

Email Id: leadingleasing@gmail.com,

Website www.llfild.in

Date: - 14/05/2024

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: - Disclosure requirements under the revised framework issued by SEBI for LCs

Ref. No. Clarification on SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023, issued w.r.t. Ease of doing business and development of corporate bond markets revision in the framework for fund raising by issuance of debt securities by Large Corporates (LCs).

Dear Sir / Madam,

Pursuant to above captioned subject, we hereby confirm the below details:

S.N.	Particular	Amount (in Crores)
1.	Outstanding Qualified Borrowings at the start of the financial year	NIL
2.	Outstanding Qualified Borrowings at the end of the financial year	NIL
3.	Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support-built in	NIL
4.	Incremental borrowing done during the year (qualified borrowing)	NIL
5.	Borrowings by way of issuance of debt securities during the year	NIL

By the order of the Board of Directors

For, Leading Leasing Finance and Investment Company Limited



Ami Jines Shah
Whole Time Director
DIN: 06792048