

# Devki Leasing & Finance Limited

Velocity Multiplex, 18-A, Scheme No. 94-C, Ring Road,  
INDORE - 452010 (M.P.) INDIA Tel. : +91-731-473 5555 - 69  
Fax: +91-731-473 5500 E-mail : dflindore@gmail.com

CIN : L65921MP1993PLC007522



25<sup>th</sup> October, 2021

To,  
General Manager-Listing  
**BSE Limited,**  
P. J. Towers, Dalal Street,  
Mumbai- (M.H.) -400 001

**Sub: Unaudited Quarterly Financial Results along with Limited Review Report under Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 for the Quarter and half year ended 30<sup>th</sup> September, 2021.**

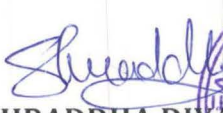
Dear Sir/Madam,


With reference to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the above mentioned subject kindly find enclosed herewith Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2021 along with Limited Review Report.

You are requested to please take the same on record.

Yours faithfully

For **DEVKI LEASING AND FINANCE LIMITED**

  
**SHRADDHA DIVA**  
COMPANY SECRETARY





# SPARK & ASSOCIATES CHARTERED ACCOUNTANTS

SPARK House, 51, Scheme No. 53, Vijay Nagar,  
Near Medanta Hospital, INDORE-452011 (M.P.)  
Tel. : 0731-4230240, E-Mail : info@ca-spark.com  
www.ca-spark.com

## Limited Review Report

Review Report to  
The Board of Directors,  
Devki Leasing and Finance Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results (hereinafter referred to as the Statement) of **Devki Leasing and Finance Limited** (hereinafter referred to as the Company) for the quarter ended September 30<sup>th</sup>, 2021 and year to date April 1<sup>st</sup>, 2021 to September 30<sup>th</sup>, 2021 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
2. 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.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 results are free of material misstatement. A review is limited primarily to inquiries of company personnel and 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.
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 India Accounting Standards ("IND-AS") prescribed under section 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.

Unique Document Identification Number (UDIN) - 21436593AAAACU2962

For **SPARK & Associates Chartered Accountants LLP**

Chartered Accountants

Firm Reg No. 005313 C/C400311

**CA Chandresh Singhvi**

Partner

Membership No. 436593

Dated: October 25th, 2021

Place: Indore



Branches at : Bhopal B Kota B Mumbai B New Delhi B Bhaora B Bangalore  
B Ahmedabad B Jamshedpur B Sangrur B Noida B Pune B Raipur B Patna



**DEVKI LEASING AND FINANCE LIMITED**  
REGD OFF: Velocity multiplex, 18A.Scheme no.94C, Indore(M.P) 452010  
email:dflindore@gmail.com, website:www.devkileasing.com  
CIN NO:L65921MP1993PLC007522 Phone no.0731-2555041  
**UNAUDITED FINANCIAL RESULT FOR THE QTR AND HALF YEAR ENDED ON 30.09.21**  
**RS.IN LAKH**

S. NO	PARTICULARS	3 MONTHS	3 MONTHS	3 MONTHS	6 MONTHS	6 MONTHS	YEAR
		ENDED ON	ENDED ON	ENDED ON	ENDED ON	ENDED ON	ENDED ON
		30.09.21 (UNAUDITED)	30.06.21 (UNAUDITED)	30.09.20 (UNAUDITED)	30.09.20 (UNAUDITED)	30.09.21 (UNAUDITED)	31.03.21 (AUDITED)
1	Income from operations	0	0	0	0	0	0
2	Other Income	0	8.36	0	0.67	8.36	9.28
3	<b>Total Revenue(I+II)</b>	0	8.36	0	0.67	8.36	9.28
4	<b>EXPENDITURE</b>						
	(a) Purchase & Operating expenses	0	0	0	0	0	0
	(b) Purchase of stock in Trade	0	0	0	0	0	0
	(c) Changes in Inventories of finished goods, works in progress	-0.52	-0.57	-1.95	-1.95	-1.09	-2.7
	(d) Employee's benefits expense	4.05	3.05	2.52	5.56	7.10	12.18
	(e) Finance costs	1.31	1.71	4.25	8.03	3.02	11.22
	(f) Depreciation and amortization expense	0	0	0	0	0	0
	(g) long term capital gain/loss			0	0	0	0
	(h) Other Expenses	2.20	1.40	1.95	3.03	3.60	6.00
	<b>TOTAL EXPENSES</b>	7.04	5.59	6.77	14.67	12.63	26.70
5	<b>Profit before exceptional and Extraordinary items and tax(III-IV)</b>	-7.04	2.77	-6.77	-14.00	-4.27	-17.42
6	Exceptional items	0	0	0	0	0	0
7	<b>Profit before tax (V-VI)</b>	-7.04	2.77	-6.77	-14.00	-4.27	-17.42
8	<b>Tax expenses</b>	0	0	0	0	0	0
	(1) Current tax	0	0	0	0	0	0
	(2)Deferred Tax	0	0	0	0	0	0
	(3)Tax for earlier period	0	0	0	0	0	0
9	<b>Profit/(loss) for the period</b>	-7.04	2.77	-6.77	-14.00	-4.27	-17.42
10	Profit/(loss)after tax from continuing operations	-7.04	2.77	-6.77	-14.00	-4.27	-17.42
11	Profit/(loss)after tax from discontinuing operations	0	0	0	0	0	0
12	Tax expense of discontinuing operations	0	0	0	0	0	0
13	Profit/(loss) after tax from discontinuing operations	0	0	0	0	0	0
14	<b>Profit/(loss) for the period</b>	-7.04	2.77	-6.77	-14.00	-4.27	-17.42
15	Other comprehensive income						
	(a) Items that will not be reclassified to profit and loss	0	0	0	0	0	0
	Mark -to Market of investment in equity instrument s other than subsidiaries (net of tax)						
	(b) Items that will be reclassified to profit and loss	0	0	0	0	0	0
16	<b>Total Comprehensive income for the period</b>	0	0	0	0	0	0
17	<b>Paid up Equity share Capital(Face value Rs.10)</b>	3451850	3451850	3451850	3451850	3451850	3451850
18	<b>Earning per share</b>						
	(i)Basic	-0.204	0.08	-0.196	-0.406	-0.123	-0.50
	(ii)diluted	-0.204	0.08	-0.196	-0.406	-0.123	-0.50
	(a) Before Exceptional Extraordinary item						
	(i)Basic	-0.204	0.08	-0.196	-0.406	-0.123	-0.50
	(ii)Diluted	-0.204	0.08	-0.196	-0.406	-0.123	-0.50
	(b) After Exceptional and extra ordinary item						
	(i) Basic	-0.204	0.08	-0.196	-0.406	-0.123	-0.50
	(ii)diluted	-0.204	0.08	-0.196	-0.406	-0.123	-0.50
19	<b>Particulars of share holdings</b>						
	(A) Public Share holdings						
	(i)Number of shares	1848148	1848148	2011548	2011548	1848148	1848148
	(ii) Percentage of share holding	52.66	52.66	57.32	57.32	52.66	52.66
	(B) Promoter and promoter's group share holdings						
	(a)Pledged/Encumbered	0	0	0	0	0	0
	(i)Number of shares	0	0	0	0	0	0
	(ii) Percentage of shares(ass % of total share holding of Promoter and promoter's group)	0	0	0	0	0	0
	(iii)Percentage of Shares(as %of total share capital of the Company)	0	0	0	0	0	0
	(c) Non- Encumbered						
	(i)Number of shares	1661452	1661452	1498052	1498052	1661452	1661452
	(ii) Percentage of shares(ass % of total share holding of Promoter and promoter's group)	100	100	100	100	100	100
	(iii)Percentage of Shares(as %of total share capital of the Company)	47.34	47.34	42.68	42.68	47.34	47.34
20	<b>INVESTORS COMPLAINTS</b>						
	(a) Pending the beginning of the quarter	0	0	0	0	0	0
	(b) Received during the quarter	0	0	0	0	0	0
	(c) Disposed of during the quarter	0	0	0	0	0	0
	(d) Remaining Unsolved at the end of the quarter	0	0	0	0	0	0



				RS. LAKHS	
STATEMENT OF ASSET AND LIABILITIES AS AT 30.09.21				AS AT	AS AT
PARTICULARS				30.09.21	31.03.21
	<b>ASSETS</b>			2.23	2.23
(a)	Property-plant and equipment			0.00	0.00
(b)	Capital work in progress			0.00	0.00
(c)	Investment in property			0.00	0.00
(d)	Goodwill			0.00	0.00
(e)	Other intangible Asset			0.00	0.00
(f)	Intangible Asset under development			0.00	0.00
(g)	Biological assets other than bearer plants			0.00	0.00
(h)	Investments accounted for using equity methods			0.00	0.00
	<b>FINANCIAL ASSETS</b>			0.00	0.00
(a)	Investment			91.02	102.56
(b)	Trade receivables			0.00	0.00
(c)	Loans			0.00	0.00
(d)	Other financial assets			0.00	0.00
(e)	Deferred tax asset(net)			0.00	0.00
(f)	Other non-current assets			0.00	0.00
	Total non current assets			93.25	104.79
	<b>CURRENT ASSETS</b>				
(a)	Inventories			8.50	7.41
(b)	Trade receivables			0.00	0.78
(c)	Cash and cash equivalents			0.03	0.62
(d)	Bank balance other than above			0.00	0.00
(e)	Loans			0.00	0.00
(f)	Other financial assets			0.00	0.00
	Current tax Assets(net)			0.00	0.00
	Other Current Assets			0.47	0.36
	Total Current Assets			9.00	9.17
	<b>TOTAL ASSETS</b>			102.24	113.96
	<b>EQUITY AND LIABILITIES</b>				
	<b>EQUITY</b>				
(a)	Equity Share Capital			345.19	345.19
(b)	Other Equity			-288.29	-284.02
	Total Equity			56.90	61.17
	<b>LIABILITIES</b>				
	<b>NON-CURRENT LIABILITIES</b>				
(a)	Financial liabilities			0.00	0.00
	(i) Borrowings			0.00	0.00
	(ii) Trade payable			0.00	0.00
	(iii) Other Financial liabilities			0.00	0.00
(b)	Provisions			0.00	0.00
(c)	Deferred tax liabilities(net)			0.00	0.00
(d)	Other Non-current liabilities			0.00	0.00
	<b>CURRENT LIABILITIES</b>			0.00	0.00
(a)	<b>FINANCIAL LIABILITIES</b>			0.00	0.00
	(i) Borrowings			0.00	0.00
	(ii) Trade payable			0.00	0.00
	(iii) Other Financial liabilities			0.00	0.00
(b)	Provisions			0.00	0.00
(c)	Deferred Tax liabilities(Net)			0.00	0.00
(d)	Other Non Current Liabilities			0.00	0.00
	Total non current liabilities			0.00	0.00
	<b>CURRENT LIABILITIES</b>				
(a)	<b>FINANCIAL LIABILITIES</b>				
	(i) Borrowings			38.33	47.81
	(ii) Trade payable			0.00	0.00
	(iii) Other Financial liabilities			0.12	0.24
(b)	Provisions			5.74	2.71
(c)	Other current liabilities			1.15	2.03
(d)	Current Tax liabilities(Net)			0.00	0.00
	Total Current liabilities			45.34	52.79
	Total equity and liabilities			102.24	113.96

Notes:

- The above results were reviewed by the Audit committee and thereafter were approved and taken on record by Board of Directors in their respective meetings held on 25th October 2021 and Statutory Auditors have carried out limited review.
- The Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS - 34 Interim Financial Reporting prescribed under section 133 of the Companies Act 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
- The format for unaudited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15-2015, dated 30th November 2015, has been modified to comply with requirements of SEBI's circular dated 5th July, 2016.
- Figures for the previous period has been regrouped/reclassified wherever necessary.

for DEVKI LEASING AND FINANCE LTD

  
Sudhir Bindal  
Managing Director

Date: 25.10.21  
Place: Indore



**M/S DEVKI LEASING AND FINANCE LIMITED**

*Velocity, 18-A Scheme No 94C, Ring Road, Indore-452010 (MP)*

CIN : L65921MP1993PLC007522

in lakh

	(Amount in Rs.)	(Rs.In.lakhs)
Particulars	Half year ended on 30.09.21	YEAR ENDED 31.03.21
<b>A Cash flow from operating activities:</b>		
Profit before tax	(4.27)	(17.42)
<b>Adjustments for :</b>		
Depreciation and amortisation expense	-	
Profi(loss) on sale of Investment	(7.70)	(3.08)
Interest Expenses	3.01	11.22
Loan Written Back	-	-
Non Cash Items	-	-
<b>Operating profit before working capital changes</b>	<b>(8.96)</b>	<b>(9.28)</b>
<b>Adjustments for changes in working capital :</b>		
Decrease/(Increase) in Inventories	(1.09)	(2.70)
Decrease/(Increase) in Short Term Loans & Advances	-	
Decrease/ (Increase) in trade & other receivables	0.78	(1.14)
Increase / (Decrease) in Other Current Liabilities	(0.11)	(10.18)
Increase / (Decrease) in Short Term provision	3.03	0.24
Increase / (Decrease) in Other Long Term Liabilities	(1.00)	1.67
<b>Cash flow from/ (used in) operations</b>	<b>(7.35)</b>	<b>(21.39)</b>
Income taxes paid	-	-
<b>Net cash flow from/(used in) operating activities</b>	<b>(7.35)</b>	<b>(21.39)</b>
<b>B Cash flow from investing activities:</b>		
Purchase of fixed assets (including capital work-in-progress, capital advances and intangibles under development)		-
Sale of Investments	19.25	86.48
Net proceeds (to)/from financial asset	-	-
<b>Net cash (used in)/flow from investing activities</b>	<b>19.25</b>	<b>86.48</b>
<b>C Cash flow from financing activities:</b>		
Proceeds from financial liabilities	(9.48)	(53.60)
Interest paid	(3.01)	(11.22)
<b>Net cash (used in)/flow from financing activities:</b>	<b>(12.49)</b>	<b>(64.82)</b>
<b>D Net increase in cash and cash equivalents</b>	<b>(0.59)</b>	<b>0.27</b>
Cash and cash equivalents at the beginning of the year	0.62	0.35
<b>Cash and cash equivalents at the end of the period</b>	<b>0.03</b>	<b>0.62</b>
<b>E Cash and cash equivalents comprises of:</b>		
Balances with banks		
on current accounts	0.02	0.27
Cash in hand	0.01	0.35
	0.03	0.62

DEVKI LEASING AND FINANCE LTD

  
**Sudhir Bindal**  
 (Managing Director)  
 DIN : 00108548

Place:Indore  
DT:25.10.21