



Voltaire Leasing & Finance Limited

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November 6, 2023

The Deputy Manager
Department of Corporate Services
BSE Limited
P. J. Towers, Dalal Street, Fort
Mumbai - 400 001

Ref: Scrip Code 509038

Sub: Submission of Unaudited Financial Results for Q2FY24

Respected Sir or Madam,

With reference to the above and in compliance with Regulation 33(3) of SEBI LODR Regulations, 2015, we are enclosing with this letter, Provisional Financial Results (Un-audited) together with Cash Flow Statement and Statement of Assets & Liabilities for the 2nd quarter ended on 30th September 2023 (Q-II) for the Financial Year ended 31st March 2024 along with Limited Review Report by Statutory Auditors.

The meeting was commenced at 18.50 Hrs. and concluded at 19.30 Hrs.

This is for the information of Members.

Thanking You,

Yours Faithfully,
For **VOLTAIRE LEASING & FINANCE LIMITED**

ALOK KUMAR BEHERA
DIN: 00272675
MANAGING DIRECTOR

Enclosed: a/a

Limited Review Report on Unaudited financial results of Voltaire Leasing and Finance Limited for the Quarter ended 30 September 2023 and year to date results for the period from 1st April 2023 to 30th September 2023 Pursuant to the Regulation 33 of the Securities and exchange board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

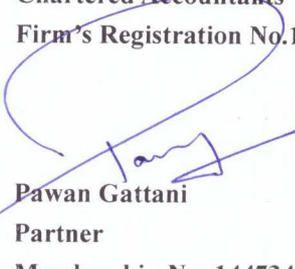
1. We have reviewed the accompanying statement of unaudited financial results of Voltaire Leasing and Finance Limited ('the Company') for the quarter ended 30 September 2023 and year to date for the period from April 01, 2023 to September 30, 2023 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation")
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is 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.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Emphasis of Matter

We draw attention to Note 6 to the accompanying financial results, which describe that balances in the accounts of Cash & Cash Equivalent, Loan & Advances and Trade Payable are subject to confirmation / reconciliation.

Our conclusion is not modified in respect of this matter.



For Maheshwari & Co.
Chartered Accountants
Firm's Registration No. 105834W


Pawan Gattani

Partner

Membership No. 144734

UDIN: 23144734BGRIEZ3637

Place: Mumbai

Date: November 06, 2023

VOLTAIRE LEASING & FINANCE LIMITED

Regd. Office : 79, Bhagyodaya Building, 3rd Floor, Mezzanine Floor, Nagindas Master Road, Fort, Mumbai -400 023
CIN - L74110MH1984PLC033920, Email : voltaire.leafin@gmail.com, Website : www.volfintd.com

Statement of Un-Audited Financial Results for the Quarter and Half Year ended 30th September 2023

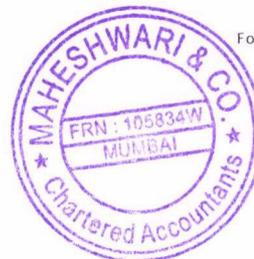
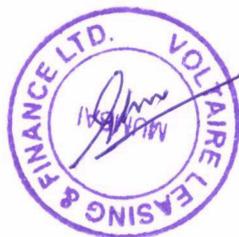
(₹ in Lakhs, unless otherwise stated)

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Half Year ended	Corresponding	Year to date
		30.09.2023	Months ended	Months ended	Year ended	Half Year ended	figures as on
		Un-Audited	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
			Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	24,477	20,458	20,721	44,935	40,202	79,298
II	Other Income	0.614	0.611	-	1,225	-	0,503
III	Total Income (I+II)	25,091	21,069	20,721	46,160	40,202	79,801
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-	-	4,082
	Changes in Inventories of Stock-in-Trade	(0,394)	(4,477)	-	(4,871)	-	(3,298)
	Employees Benefit Expenses	4,943	6,023	3,999	10,966	9,351	21,039
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	0,362	0,362	0,426	0,724	0,852	1,713
	Impairment of Investments	-	40,000	-	40,000	-	-
	Other Expenses	3,123	12,922	10,150	16,045	13,855	30,358
	Total Expenses (IV)	8,034	54,830	14,575	62,864	24,058	53,894
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	17,057	(33,761)	6,146	(16,704)	16,144	25,907
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	17,057	(33,761)	6,146	(16,704)	16,144	25,907
VIII	Tax Expenses						
	Current	-	-	1,524	-	4,123	6,507
	Deferred Tax	(10,372)	10,427	0,130	0,055	0,167	0,156
	Total Tax Expenses (VIII)	(10,372)	10,427	1,654	0,055	4,290	6,663
IX	Profit for the Period / Year from continuing operations (VII-VIII)	27,429	(44,188)	4,492	(16,759)	11,854	19,244
X	Other Comprehensive Income						
	Items that will not be classified to Profit or Loss						
	i) Fair value changes on Equity Instruments carried at fair value through OCI	40,000	-	(4,000)	40,000	(4,000)	(4,000)
	ii) Tax impact of items that will not be reclassified to statement of profit and loss	(10,400)	-	1,040	(10,400)	1,040	1,040
	Total comprehensive income for the period/ year	29,600	-	(2,960)	29,600	(2,960)	(2,960)
XI	Total Comprehensive Income for the Period / Year (IX+X)	57,029	(44,188)	1,532	12,841	8,894	16,284
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	411,800	411,800	411,800	411,800	411,800	411,800
XIII	Other Equity				1,564,198		1,551,357
XIV	Earnings per Share from Continuing Operations						
	a) Basic	0.666	(1.073)	0.109	(0.407)	0.288	0.467
	b) Diluted	0.666	(1.073)	0.109	(0.407)	0.288	0.467
XV	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVI	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.666	(1.073)	0.109	(0.407)	0.288	0.467
	b) Diluted	0.666	(1.073)	0.109	(0.407)	0.288	0.467

Notes :

- As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & Investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- The financial results of Voltaire Leasing & Finance Limited (the Company) for the quarter and half year ended 30 September 2023 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 6 November 2023 and have been subjected to Limited Review by the Statutory Auditors of the Company. There are no qualifications in the limited review report issued for the quarter and half year ended 30 September 2023.
- The Statutory Auditors have carried Limited Review for above Financial Results.
- The Unaudited Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind-AS") as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and SEBI Circular No.CIR/CFD/CMD 1/44/2019 dated 29 March 2019.
- These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind-AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- Balance in the account of Cash & Cash Equivalent, Loan and Trade Payable are subject to confirmation/reconciliation. If any, The management does not expect any material adjustments in respect of the same effecting the Financial Statement on such reconciliation/adjustment.
- The figures for the quarter ended 30 September 2023 and 30 September 2022, as reported in these financial results, are the balancing figures between published year to date figures upto the end of the first quarter and half year ended of the respective period.

Place : Mumbai
Date : November 6, 2023



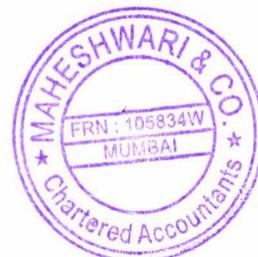
For Voltaire Leasing & Finance Limited
Sd/-
Alok Kr. Behera
Managing Director

VOLTAIRE LEASING & FINANCE LIMITED

Statement of Assets & Liabilities

(₹ in Lakhs, unless otherwise stated)

Particulars	As At 30th September 2023	As At 31st March 2023
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	6.081	6.806
Financial Assets	-	-
Income Tax Assets	34.760	30.765
Deferred Tax Assets	4.905	15.360
Total Non-Current Assets ...	45.746	52.931
Non-Current Financial Assets		
Total Non-Current Financial Assets ...	-	-
Gross Non-Current Assets ...	-	-
Current Assets		
Inventories	10.413	5.542
Financial Assets		
Cash & Cash Equivalents	0.269	10.763
Bank Balances	2.721	1.798
Trade Receivable	21.280	8.363
Other Financial Assets	1,924.918	1,926.255
Other Current Assets	37.648	35.650
Total Non-Current Assets ...	1,997.249	1,988.371
Total Assets	2,042.995	2,041.302
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	411.800	411.800
Reserves & Surplus	1,563.995	1,551.357
Total Equity ...	1,975.795	1,963.157
LIABILITIES		
Non Current Liabilities		
Total Non-Current Liabilities ...	-	-
Current Liabilities		
Trade Payables	50.796	50.796
Other Financial Liabilities	11.750	23.260
Other Current Liabilities	4.656	4.089
Total Current Liabilities ...	67.202	78.145
Total Liabilities	67.202	78.145
Total Equity & Liabilities	2,042.995	2,041.302



VOLTAIRE LEASING & FINANCE LIMITED
Statement of Cash Flow for the Half Year Ended 30 September 2023

(₹ in Lakhs, unless otherwise stated)

Particulars	As at 30th September 2023	As at 30th September 2022
A. Cash Flow from Operating Activities		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	(16.704)	16.144
<i>Adjustments for</i>		
Depreciation	0.724	0.853
Impairment of Investments after net off Tax	29.600	-
Other Comprehensive Income (Net of Income Tax)	-	(2.960)
<i>Operating profit before working capital changes</i>	13.620	14.037
<i>Adjustments for Working Capital Changes</i>		
Decrease/(Increase) in Inventories	(4.871)	-
Decrease/(Increase) in other Current Assets	(1.998)	(74.085)
Decrease/(Increase) in Other Non-Financial Assets	1.337	5.519
Increase/Decrease in Taxes (Income Tax)	(4.199)	0.144
Increase/Decrease in Deferred Tax	10.455	(0.873)
(Increase)/Decrease in Trade Receivable	(12.917)	-
(Decrease) / Increase in Other Current Liabilities	0.567	0.151
(Decrease) / Increase in Other Financial Liabilities	(11.510)	52.000
<i>Cash Generated from operations</i>	(9.517)	(17.144)
Income Tax Paid	(0.054)	(4.290)
B. Net Cash From Operating Activities	(9.571)	(7.397)
Cash Flow From Investing Activities		
Change in (Sales / Purchase) Of Investments (NET)	-	4.000
C. Net Cash from Investing Activities	-	4.000
Cash Flow From Financing Activities		
D. Net Cash used in Financing Activities	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C+D)	(9.571)	(3.397)
<i>Opening Balance of Cash & Cash Equivalents</i>	12.561	17.901
<i>Closing Balance of Cash & Cash Equivalents</i>	2.990	14.504

