



BRIJLAXMI LEASING AND FINANCE LIMITED

Reg. Office: 24, Suwarnpuri Society, Chikuwadi, Jetalpur Road, Alkapuri,
Vadodara-390007

CIN: L65993GJ1990PLC014183

Email Id: barodagroup99@gmail.com

Ph: +91 - 265- 234 3556 Website: www.brijlaxmi.com

No. 215/fy22-23

15th February, 2023

The Corporate Relationship Department
BSE Limited
1st Floor, New Trading Ring,
Rotunda Bldg., P.J. Towers, Dalal Street,
Fort, Mumbai-400 001

SCRIP CODE: 532113

SYMBOL: BRIJLEAS

Sub: Revised outcome of Board Meeting:

Dear Sir/Ma'am,

We would like to bring to your kind notice that due to inadvertent typographical error in Results to the outcome. We are submitting this revised Outcome.

In the view of the above please find enclosed revised.

Thanking you,

Yours Faithfully,

For Brijlaxmi leasing and Finance Limited

Siddharth Chaturvedi
Managing Director and CFO

Former Registered Office: 102A, Sterling Centre, R C Dutt Road, Alkapuri, Vadodara-390007










ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Quarterly Unaudited Financial Results-(Standalone and Consolidated separately)

Statement on Impact of Audit Qualifications for the Quarter ended December 30, 2022[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I	Sr. No.	Particulars	Unaudited Figures (as reported before adjusting for qualifications) (Rs. in lakh)	Adjusted Figures (audited figures after adjusting for qualifications)
	1	Turnover / Total income	227.73	Non Determinable
	2	Total Expenditure	264.29	
	3	Net Profit/(Loss)	(35.56)	
	4	Earnings Per Share	(0.60)	
	5	Total Assets	NA	
	6	Total Liabilities	NA	
	7	Net Worth	NA	
	8	Any other financial item(s) (as felt appropriate by the management)	-	

II	Audit Qualification (each audit qualification separately):	
a. Details of Audit Qualification:		
The company had not conducted the Fair Value Assessment for the Investments held of Rs. 13.53 Lakhs in the shares of listed companies as required under Ind AS 109. Hence, we are unable to comment on the realizable value of such investment. Company has not complied with TDS		
b. Type of Audit Qualification		
Qualified Opinion		
c. Frequency of qualification:		
3 Quarter		
d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:		
Applicable TDS will be complied in current year. For others Company will comply with same.		
e. For Audit Qualification(s) where the impact: is not quantified by the auditor: NA		
(i) Management's estimation on the impact of audit qualification:		
NA		
ii) If management is unable to estimate the impact, reasons for the same:		
NA		
(iii) Auditors' Comments on (i) or (ii) above:		
NA		

II	<p>Signatories:</p> <table border="1"> <tr> <td data-bbox="295 48 724 361"> <p>Managing Director and CFO</p> </td><td data-bbox="724 48 1451 361">  </td></tr> <tr> <td data-bbox="295 361 724 655"> <p>Audit Committee Chairman</p> </td><td data-bbox="724 361 1451 655">  </td></tr> <tr> <td data-bbox="295 655 724 936"> <p>Statutory Auditor</p> </td><td data-bbox="724 655 1451 936"> <p>Romy</p>  </td></tr> </table>	<p>Managing Director and CFO</p>		<p>Audit Committee Chairman</p>		<p>Statutory Auditor</p>	<p>Romy</p> 
<p>Managing Director and CFO</p>							
<p>Audit Committee Chairman</p>							
<p>Statutory Auditor</p>	<p>Romy</p> 						

Place: Vadodara

Date: 14.02.2023





BRIJLAXMI LEASING AND FINANCE LIMITED

Regd. Office : 24, Suvernapuri Society, Near Chikwadi, Jetalpur Road, Alkapuri, Vadodara 390 007

CIN: L65993GJ1990PLC014183

Statement of Un-audited Financial Results for the Quarter and Nine Month Ended 31st December, 2022

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31-12-2022 (Unaudited)	30-09-2022 (Unaudited)	31-12-2021 (Unaudited)	31-12-2022 (Unaudited)	31-12-2021 (Unaudited)	31-03-2022 (Audited)
1	Income From Operations						
	(i) Interest Income	58.29	45.05	20.97	140.47	38.51	77.78
	(ii) Dividend Income	-	-	-	-	-	-
	(iii) Rental Income	-	-	-	-	-	-
	(iv) Fees and commission Income	1.95	-	-	1.95	-	-
	(v) Net gain on fair value changes	-	-	-	-	-	-
	(vi) Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	(vii) Sale of shares	167.49	-	-	167.49	-	-
	(viii) Sale of services	-	-	-	-	-	-
	(ix) Other Revenue from Operations	-	-	-	-	-	2.14
	Total Revenue From Operations	227.73	45.05	20.97	309.91	38.51	79.92
2	Expenditure						
	a Finance Costs	35.10	27.87	10.36	85.09	11.06	23.47
	b Fees and commission expense						
	c Net loss on fair value changes						
	d Net loss on derecognition of financial instruments						
	e Impairment on financial instruments						
	f Purchase of Shares	215.96			215.96		
	g Purchases of Stock-in-trade						
	h Changes in Inventories of stock-in-trade				-		
	i Employee benefit expense	6.80	6.69	3.54	18.91	10.08	28.69
	j Depreciation, depletion and amortisation expense	0.03	0.03	0.03	0.10	0.10	0.14
	k Other Expenses	-					
	i Professional & Legal Fees, Charges and Expenses	1.30	0.86		2.74		
	ii Stock Exchange & Other Regulatory Expenses	0.89	0.77		2.66		
	iii Travelling & Conveyance Expenses	0.18	0.42		0.60		
	iv Others	4.02	7.88	8.94	12.33	13.05	17.83
	Total Expenses	264.29	44.52	22.87	338.40	34.29	70.13
3	Profit/(Loss) before Exceptional Items & Extraordinary Items	(36.56)	0.53	(1.90)	(28.49)	4.22	9.80
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before Tax (3-4)	(36.56)	0.53	(1.90)	(28.49)	4.22	9.80
6	Tax Expenses						
	Current Tax						2.55
	Deferred Tax						0.03
	Total tax Expenses						2.58
7	Profit/(Loss) for the period from continuing operation (5-6)	(36.56)	0.53	(1.90)	(28.49)	4.22	7.22
8	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
9	Tax expense of discontinuing operation	-	-	-	-	-	-
10	Profit/(Loss) from discontinuing operation (after tax) (8-9)	-	-	-	-	-	-
11	Profit/(Loss) for the period (7-10)	(36.56)	0.53	(1.90)	(28.49)	4.22	7.22
12	Other comprehensive income net of taxes						
	Fair value changes on instruments carried at FVTOCI	-	-	-	-	-	-
	Tax effect on above items	-	-	-	-	-	-
13	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	(36.56)	0.53	(1.90)	(28.49)	4.22	7.22
14	Paid-up Eq. Share Capital (Face Value of Rs. 10/-)	564.85	564.85	564.85	564.85	564.85	564.85
15	Reserve excluding Revaluation Reserve						(280.16)
16	EPS (In Rs.) (basic & diluted)						
	Basic (Not annualized)	(0.65)	0.01	(0.03)	(0.50)	0.07	0.13
	Diluted (Not annualized)	(0.65)	0.01	(0.03)	(0.50)	0.07	0.13

Note:

- The above standalone financial results for the quarter and nine month ended 31.12.2022 have been reviewed by the Audit Committee and there after approved and taken on record by the Board of Directors of the Company at their meeting held on 14th February, 2023.
- These Financial Results have been prepared in accordance with Indian Accounting Standards (IND-AS) as prescribed under section 133 of Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter
- The Financial Results for the quarter and nine month ended 31-12-2022 has been review by the Statutory Auditors of the Company.
- The Company being engaged in Investment and financing activities and accordingly there is no separate reportable segment as per IND AS 108 specified under section 133 of the Companies Act, 2013.
- Previous period figures have been regrouped and reclassified, where necessary, ia make them comparable wih current period figures.

By order of the Board

Date : 14/02/2023

Place : Vadodara



Siddharth Chaturvedi
Managing Director and CFO

DBS & ASSOCIATES

Chartered Accountants

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

**Review Report to,
The Board of Directors
BRIJLAXMI LEASING & FINANCE LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **BRIJLAXMI LEASING & FINANCE LIMITED** (the "Company") for the quarter ended December 31, 2022 and year to date from April 1, 2022 to December 31, 2022 (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 Regulations").
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 express a conclusion 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. **Basis of Qualified conclusion**
 - A. The company had not conducted the Fair Value Assessment for the Investments held of Rs. 13.53 Lakhs in the shares of listed companies as required under Ind AS 109. Hence, we are unable to comment on the realizable value of such investment.
 - B. The Company has not complied with the provisions of TDS under Income Tax Act.

DBS & ASSOCIATES

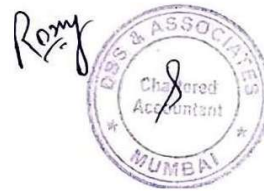
Chartered Accountants

5. Based on our review conducted as stated above, ***except as stated in para 4 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.

For **DBS & ASSOCIATES**

Chartered Accountants

Firm Registration No. 018627N



Roxy Teniwal

Partner

Membership No. 141538

UDIN: 23141538BGYFQB6228

Place: Mumbai

Date: 15/02/2023