EKAM LEASING AND FINANCE CO. LIMITED

REGD OFFICE: No. 11, Rani Jhansi Road, (Motia Khan), M M Road, New Delhi -110055 Tel No.: 011-23528015 Fax No.: 011-23528015 E-mail: ekam.leasing1@gmail.com, info@ekamleasing.com, Website: www.ekamleasing.com

CIN No.: L74899DL1993PLC055697

To, Date: 12/02/2024

Listing Department Bombay Stock Exchange Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001

Script Code: 530581

Subject: Outcome of Board meeting held on 12th February, 2024

Dear Sir/Madam,

Pursuant to Regulation 30, 33 & other applicable provisions of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of our company i.e M/s. **Ekam Leasing and Finance Co. Limited** in their meeting held on today, i.e. Monday, 12th February, 2024, *inter alia*, considered and approved the Unaudited financial results (Standalone and Consolidated) of the Company along with Limited Review Report thereon for quarter and nine months ended on December 31, 2023.

The Unaudited financial results (Standalone & Consolidated) are being uploaded on the Company's website www.ekamleasing.com and will also be available on the website of the Stock Exchange namely BSE Limited (www.bseindia.com). Further, the Financial Result will be published in newspaper as per the requirements of the SEBI Listing Regulation.

The Board Meeting commenced at 3:00 P.M. and concluded at 05: 50 P.M.

We request you to kindly take the above information on record.

Thanking you,

For Ekam Leasing and Finance Co. Limited

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Rakesh Jain

Chairman Cum Managing Director

DIN: 00061737

EKAM LEASING AND FINANCE CO. LIMITED

REGD OFFICE: No. 11, Rani Jhansi Road, (Motia Khan), M M Road, New Delhi -110055 Tel No. : 011-23528015 Fax No. : 011-23528015 E-mail : ekam.leasing1@gmail.com, info@ekamleasing.com, Website : www.ekamleasing.com

CIN No.: L74899DL1993PLC055697

To, Date: 12/02/2024

Listing Department Bombay Stock Exchange Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001

Script Code: 530581

Sub: Submission of Un-audited Financial Results along with Limited Review Report for the Quarter and Nine months ended on December 31, 2023

Dear Sir/Madam,

In due Compliance with Circular No. CIR/CFD/CMD/15/2015 dated 30" November, 2015 & CIR/CFD/FAC/62/2016 dated 5" July, 2016 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "the listing Regulations, 2015"). Please find enclosed herewith the Un-audited Financial Results (Standalone and Consolidated) for the quarter and Nine months ended on December 31, 2023 along with Limited Review Report thereon by the Statutory Auditor of the Company.

These results as recommended by Audit Committee were reviewed, approved and taken on record by the Board of Directors of the Company in their meeting held on Monday, February 12, 2024.

You are requested to take the same on your record and acknowledge the same.

Thanking You, Yours Faithfully

For EKAM LEASING & FINANCE CO. LIMITED

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Rakesh Jain Chairman Cum Managing Director DIN: 00061737

Encl: as above

M. B. GUPTA & CO.

CHARTERED ACCOUNTANTS Mobile: 9811226601

Independent Auditor's Review Report on Standalone Unaudited Quarterly 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 Ekam Leasing & Finance Co. Limited

- 1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Ekam Leasing & Finance Co. Limited ('the Company') for the quarter ended 31st December 2023 and year to date results for the period 01/04/2023 to 31/12/2023 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 2. The 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 Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), 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. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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

Attention is drawn to:

a) Note No. 4 of the financial results, the company had restructured its Loan accounts in the FY22-23 which were all Non performing assets at the time of restructuring. Since, all the accounts are not performing satisfactorily and all the accounts has been classified as NPA for a period of exceeding 18 months so the company is required to provide for 100% provision on the entire outstanding on the unsecured portion of its Loan accounts which are Non performing Assets for more than 18 months instead of current provision of 10%. Accordingly, Provision on Non-performing Assets is short made by Rs. 5,26,16,759/-.



Office: C-9, Sector-19, Noida-201301 (U.P.) Tel.: 0120-4549057-58-59

- b) Note No. 5 of the financial results, the company has recognized the total interest income amounting INR 15.97 Lakhs in 3rd Quarter (from Oct,2023 to Dec,2023) and INR 49.70 Lakhs upto period ending as on December 31st, 2023, which is related to accounts which are Non-performing Assets. As per Income recognition norms issued by Reserve Bank of India, the interest income needs to be recognized on receipt basis on Non-performing assets. Accordingly profit is overstated by INR 15.97 lakhs and simultaneously loans are overstated by INR 15.97 lakhs in 3rd Quarter.
- c) Pursuant to the provisions of section 203 of the Companies Act, the company is mandated to appoint the Chief Financial Officer (CFO), we draw attention to the fact that the Company is failed to appoint a Chief Financial Officer (CFO) throughout the period.

5. Oualified conclusion:

Based on our review conducted as above, except for the effects/possible effects of our observation stated in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared 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, has not disclosed the information required to be disclosed in accordance with the requirements 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.

6. Emphasis of matters:

We draw attention to:

- a) Note No. 7 of the financial results, The company has transaction of Interest Expenses of INR 0.80 Lakhs up to period ending as on December 31st, 2023 with N K J Securities Private Limited, a company struck off by Registrar of Companies from November 11, 2019.
- b) Note No. 8 of the financial results, The company has transaction of Interest Income of INR 10.34 Lakhs up to period ending as on December 31st, 2023 with Alsan Buildcon Private Limited, a company struck off by Registrar of Companies.

Our opinion is not modified in respect of above stated matters.

For M. B. Gupta & Co.

Chartered Accountants

Firm Reg. No. 0069281

CA Mahesh B. Gupta

Partner

Membership No. 085469

UDIN: 24085469BKEZCB6860

Place: Noida

Date: February 12, 2024

M. B. GUPTA & CO.

CHARTERED ACCOUNTANTS Mobile: 9811226601

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

To Board of Directors of Ekam Leasing & Finance Co. Limited

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Ekam Leasing & Finance Co. Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') and its associate for the quarter ended December 31, 2023 and year to date results for the period 01/04/2023 to 31/12/2023 being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's 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'), prescribe under Section 133 of the Companies Act, 2013 ('the Act'), 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. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. The Statement includes the results of the following entities:

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Name of the Entity	Relationship
Ekam Leasing & Finance Co. Limited	Holding Company
Jet Air Securities Private Limited	Wholly owned subsidiary Company
Rex Overseas Private Limited	Wholly owned subsidiary Company
S & S Balajee Mercantile Private Limited	Wholly owned subsidiary Company
NKJ Securities Private Limited (1)	Associate Company

(1) The Company has been struck off from the register of companies from November 19, 2019. The management is in the process of revival of the Company.

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5. Basis of Qualified conclusion

Attention is drawn to:

- a) Note No. 4 of the financial results, the company had restructured its Loan accounts in the FY 22-23 which were all Non performing assets at the time of restructuring. Since, all the accounts are not performing satisfactorily and all the accounts has been classified as NPA for a period of exceeding 18 months so the company is required to provide for 100% provision on the entire outstanding on the unsecured portion of its Loan accounts which are Non performing Assets for more than 18 months instead of current provision of 10%. Accordingly, Provision on Non-performing Assets is short made by Rs. 5,26,16,759/-.
- b) Note No. 5 of the financial results, the company has recognized the total interest income amounting INR 15.97 Lakhs in 3rd Quarter (from Oct,2023 to Dec,2023) and INR 49.70 Lakhs upto period ending as on December 31st, 2023, which is related to accounts which are Non-performing Assets. As per Income recognition norms issued by Reserve Bank of India, the interest income needs to be recognized on receipt basis on Non-performing assets. Accordingly profit is overstated by INR 15.97 lakhs and simultaneously loans are overstated by INR 15.97 lakhs in 3rd Quarter.
- c) Pursuant to the provisions of section 203 of the Companies Act, the holding company is mandated to appoint the Chief Financial Officer (CFO), we draw attention to the fact that the holding company is failed to appoint a Chief Financial Officer (CFO) throughout the year.
- d) In our opinion and according to the information and explanation given to us by the management in respect of two subsidiaries (Jet Air Securities Private Limited; Rex Overseas Private Limited) are required to get registered with Reserve Bank of India as a Non-Banking Finance Company under section 45-IA of the Reserve Bank of India Act, 1934 based on their business activity (50:50 test).
- 6. Based on our review conducted and procedures performed as stated in paragraph 3 above, except for the effects/possible effects of our observation stated in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

7. Emphasis of matters:

We draw attention to the

a) Note No. 7 of the financial results, The group has transaction of Interest Expenses of INR 0.80 Lakhs upto period ending as on December 31st, 2023 with N K J Securities Private Limited, a company struck off by Registrar of Companies from November 11, 2019.



b) Note No. 8 of the financial results, The company has transaction of Interest Income of INR 10.34 Lakhs up to period ending as on December 31st, 2023 with Alsan Buildcon Private Limited, a company struck off by Registrar of Companies.

Our opinion is not modified in respect of above matter.

8. Other Matter:

This Statement also includes the financial results of 3 subsidiaries which have not been reviewed by their auditor, whose financial results reflect total assets of INR 593.53 Lakhs as at December 31st 2023 and Total Revenue of INR 6.74 Lakhs & INR 20.19 Lakhs and Total Net Profit/(Loss) after tax of INR 4.06 Lakhs & INR 15.07 Lakhs and other comprehensive income/(loss) of INR Nil & INR Nil for the quarter ended December 31st, 2023 and for the period from April 1st 2023 to December 31st 2023 as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit/ (loss) of INR Nil and other comprehensive income/ (loss) of INR Nil for the quarter ended December 31st, 2023 and for the period from April 1st 2023 to December 31st 2023 respectively, as considered in the consolidated unaudited financial results, in respect of 1 associate, based on their financial results which have not been reviewed by their auditors.

These unaudited interim financial statements/financial results and other unaudited financial information with respect of above entities have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of the subsidiaries and associate, is based solely on such unaudited interim financial statement/financial results and other unaudited financial information

Our conclusion on the statement is not modified in respect of the above matters.

For M. B. Gupta & Co.

Chartered Accountants

CA Mahesh B. Gupta

Partner

Membership No. 085469

UDIN: 24085469BKEZCC2699

Place: Noida

Date: February 12, 2024

EKAM LEASING AND FINANCE CO. LTD

CIN- L74899DL1993PTC055697

Regd. Off.: 11, Rani Jhansi Road, (Motia Khan), M.M. Road, New Delhi, DL-110055 Email ID- ekam.leasing1@gmail.com

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended December 31, 2023

(Rs. In Lakhs, except Per Share data)

Sr. No.	Particulars		Quarter Ended	l	Nine Months Ended		Year Ended	
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue from Operations							
	(a) Interest Income	15.97	16.90	16.55	49.70	48.16	63.09	
	(b) Sale of Service	-	-	-	-	-	-	
	Total Revenue from operations	15.97	16.90	16.55	49.70	48.16	63.09	
2	Other Income	2.19		-	2.19	0.08	0.08	
3	Total Income	18.16	16.90	16.55	51.90	48.24	63.17	
4	Expenses							
	(a) Finance costs	8.70	8.73	8.98	26.88	26.55	34.92	
	(b) Employee benefits expenses	-	0.86	0.60	1.46	0.60	1.50	
	(C) Depreciation and amortisation expense	-	-	-	-	0.03	0.03	
	(d) Other expenses	4.01	3.50	56.16	13.43	60.73	67.76	
	Total Expenses	12.71	13.08	65.74	41.77	87.91	104,21	
5	Profit/(Loss) before tax	5.44	3.82	-49.19	10.13	-39.67	-41.04	
6	Tax Expenses :							
	(a) Current tax	0.87	0.76	0.71	1.92	2.20	2.22	
	(b) MAT Credit Entitlement	-0.87	-0.76	-0.71	-1.92	-2.20	-2.22	
	(C) Income tax earlier years	0.64	-	-	0.64	-	-	
	(d) Deferred tax	1.45	1.20	-12.79	2.87	-10.29	-10.66	
	Total Tax Expenses	2.09	1.20	-12.79	3.51	-10.29	-10.66	
7	Profit/(Loss) for the period	3.36	2.62	-36.40	6.62	-29.37	-30.38	
8	Other Comprehensive Income							
	(i) Items that will not be re-classified to profit or	-	-	-	-	-	-	
	loss							
	(a) Changes in fair value gain/(loss) of FVOCI	-	-	-	-	-	-	
	equity instruments (ii) Income tax relating to items that will not be							
	reclassified to profit or loss account	-	-	-	-	-	-	
	Other Comprehensive Income	-	-	-	-	-	-	
9	Total Comprehensive Income /(Loss) for the	3.36	2.62	-36.40	6.62	-29.37	-30.38	
	period							
10	Paid up ecjuity shares capital (Face value Rs. 5/-	300.00	300.00	300.00	300.00	300.00	300.00	
11	Other Equity	-	-	-	-	-	-10.01	
12	Earning/(Loss) per share (Face Value Rs. 5/-							
	each)							
	(a) Basic (amount in Rs.)	0.06	0.04	-0.61	0.11	-0.49	-0.51	
	(b) Diluted (amount in Rs.)	0.06	0.04	-0.61	0.11	-0.49	-0.51	

For and on Behalf of the Board of Directors

Ekam Leasing and Finance Co. Limited

RAKESH JAIN

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Rakesh Jain

Chairman Cum Managing Dirctor

DIN: 00061737

EKAM LEASING AND FINANCE CO. LTD

CIN- L74899DL1993PTC055697

Regd. Off.: 11, Rani Jhansi Road, (Motia Khan), M.M. Road, New Delhi, DL-110055 Email ID- ekam.leasing1@gmail.com

 $Statement\ of\ Unaudited\ Consolidated\ Financial\ Results\ for\ the\ Quarter\ and\ Nine\ Months\ ended\ December\ 31\ 2023$

(Rs. In Lakhs, except Per Share data)

Sr. No.	Particulars		Quarter Ended	1	Nine Months Ended		Year Ended
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations						
	(a) Interest Income	15.98	16.90	16.55	49.71	48.16	63.09
	(b) Sale of Service	-	-	-		-	-
	Total Revenue from operations	15.98	16.90	16.55	49.71	48.16	63.09
2	Other Income	3.56	1.36	1.27	6.27	3.88	5.13
3	Total Income	19.54	18.26	17.82	55.98	52.04	68.22
4	Expenses						
	(a) Finance costs	3.33	3.34	3.90	10.77	11.36	14.99
	(b) Employee benefits expenses	0.60	1.46	1.20	3.26	2.40	3.90
	(C) Depreciation and amortisation expense	-	-	-	-	0.03	0.03
	(d) Other expenses	4.67	4.67	56.32	15.33	61.04	73.04
	Total Expenses	8.60	9.47	61.42	29.36	74.82	91.96
5	Profit/(Loss) before tax	10.94	8.79	-43.60	26.62	-22.79	-23.74
6	Profit/(Loss) from Associates						
	Share of Profit/(Loss) from Associates						
	Profit/(Loss) on disposal of Associates						
	Net Profit/(Loss) from Associates						
7	Profit/(Loss) after Tax and share in Profit of Associates						
	Profit / (Loss) on disposal of Subsidiary						
8	Profit/(Loss) after Tax and share in Profit of Associates and Subsidiaries						
9	Tax Expenses :						
	(a) Current tax	0.87	0.76	0.71	1.92	2.20	7.24
	(b) MAT Credit Entitlement	-0.87	-0.76	-0.71	-1.92	-2.20	-2.22
	(C) Income tax earlier years	2.06	-	0.45	2.06	0.45	-
	(d) Deferred tax	1.45	1.20	-12.79	2.87	-10.29	-10.66
	Total Tax Expenses	3.51	1.20	-12.34	4.93	-9.84	-5.64
10	Profit/(Loss) for the period	7.43	7.59	-31.26	21.69	-12.95	-18.10
11	Other Comprehensive Income						
	(i) Items that will not be re-classified to profit or loss						-
	(a) Changes in fair value gain/(loss) of FVOCI equity instruments						-
	(ii) Income tax relating to items that will not be reclassified to profit or loss account						-
	Other Comprehensive Income						_
12	Total Comprehensive Income /(Loss) for the period	7.43	7.59	-31.26	21.69	-12.95	-18.10
13	Net Profit attributable to:-	7.43	7.39	-31.20	21.09	-12.93	-10.10
13	Owner of Parent	7.42	7.50	21.26	21.60	12.05	10 10
		7.43	7.59	-31.26	21.69	-12.95	-18.10
14	Non-Controlling Interest Other Comprehensive Income attributable to :-						-
14	Owner of Parent						_
	Non-Controlling Interest						_
15	Total Comprehensive Income attributable to :-						_
15		7.43	7.59	21.26	21.60	-12.95	10.10
	Owner of Parent Non-Controlling Interest	7.43	7.59	-31.26	21.69	-12.93	-18.10
10	3	200.00	200.00	200.00	200.00	200.00	200.00
16	Paid up ecjuity shares capital (Face value Rs. 5/-	300.00	300.00	300.00	300.00	300.00	300.00
17	Other Equity						526.18
18	Earning/(Loss) per share (Face Value Rs. 5/-each)						
	(a) Basic (amount in Rs.)	0.12	0.12	0.53	0.27	0.22	0.20
	(a) basic (amount in Rs.) (b) Diluted (amount in Rs.)	0.12 0.12	0.13 0.13	-0.52 -0.52	0.36 0.36	-0.22 -0.22	-0.30 -0.30
	(b) Diraca (amount in Ks.)	0.12	0.13	-0.52	0.36	-0.22	-0.30

For and on Behalf of the Board of Directors Ekam Leasing and Finance Co. Limited

> RAKESH JAIN

Digitally signed by RAKESH JAIN
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Rakesh Jain Chairman Cum Managing Dirctor DIN: 00061737

EKAM LEASING AND FINANCE CO. LTD CIN- L74899DL1993PTC055697

Regd. Off.: 11, Rani Jhansi Road, (Motia Khan), M.M. Road, New Delhi, DL-110055 Email ID- ekam.leasing1@gmail.com

Notes to Statement of Unaudited Standalone and Consolidated Financial Results for the Quarter and Nine Months ended December 31st, 2023

- 1 The financial results have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at its Meeting held on February 12, 2024. In complience with regulation 33 of Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) regulations, 2015, a limited review of financials results for Nine Months ended December 31, 2023 has been carried out by the Statutory auditors.
- 2 During the quarter no investor's complaint was received and disposed off and pending either at the beginning or at the end of the quarter.
- 3 As per Ind AS 108 "Operating Segment", Segment has been disclosed only in consolidated financial results.
- The company had restructured its Loan accounts in the FY22-23 which were all Non performing assets at the time of restructuring. Since, all the accounts are not performing satisfactorily and all the accounts has been classified as NPA for a period of exceeding 18 months so the company is required to provide for 100% provision on the entire outstanding on the unsecured portion of its Loan accounts which are Non performing Assets for more than 18 months instead of current provision of 10%. Accordingly, Provision on Non-performing Assets is short made by Rs. 5,26,16,759/-.
- The company / group has recognised the interest income amounting INR 15.97 Lakhs on certain loans in 3rd Quarter (Oct,2023 to Dec,2023) and INR 49.70 Lakhs upto Quarter ending as on December 31st, 2023 as stated in Note 4 above. On the basis of ongoing discussions, Management is of the view that these interest are recoverable and not required to derecognise it.
- 6 The company/group has deferred tax assets (net) on unabsorbed depreciation & business losses and of MAT credit entitlement as on period end date of amounting to INR 17.19 Lakhs and INR 25.44 lakhs respectively. On the basis of future prospects of the company/group, Management is confident that the company/group will have sufficient profits against these unused tax credit and unused losses. The auditor has drawn attention the fact in Limited Review Report.
- 7 The company has transaction of Interest Expenses of INR 0.80 Lakhs upto period ending as on December 31st, 2023 with N K J Securities Private Limited, a company struck off by Registrar of Companies from November 11, 2019.
- 8 The company has transaction of Interest Income of INR 10.34 Lakhs up to period ending as on December 31st, 2023 with Alsan Buildcon Private Limited, a company struck off by Registrar of Companies
- 9 The unaudited financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 (The Act') read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India ('SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- ${\bf 10} \quad \hbox{Previous periods figures have been re-grouped / reclassified to current period's classification.}$

For and on Behalf of the Board of Directors Ekam Leasing and Finance Co. Limited

> RAKESH JAIN

Digitally signed by MAKSH MAN
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2.4.20-60.019aacfa88127364866463896e1c011bbs
act8099388364416d1c1b, pontalCode=122018,
street=Curgson,
pseudonymet-0734bbcd84278447d5sa298800a,
sariaNambar=719037bab69429713542a07d5d9738
3786d5d983643591e1694274, or-Personal,
cn=MAKSH JAN
Date 2004.012.17.173819-05307

Rakesh Jain

Chairman Cum Managing Dirctor

DIN: 00061737

EKAM LEASING AND FINANCE CO. LTD

CIN- L74899DL1993PTC055697

Regd. Off.: 11, Rani Jhansi Road, (Motia Khan), M.M. Road, New Delhi, DL-110055 Email ID- ekam.leasing1@gmail.com

Segment wise Revenue, Results, Assets and Liabilities for unaudited consolidated financial results for the Quarter and Nine Months ended December 31, 2023

(Rs. In Lakhs, except Per Share data)

Sr. No.	Particulars	Quarter Ended			Nine Mor	Year Ended	
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	Investment & Finance	15.98	16.90	16.55	49.71	48.16	63.09
	Others			-	-	-	
	Total Segment Revenue	15.98	16.90	16.55	49.71	48.16	63.09
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Revenue from Operation as per the						
	Statement of Profit and Loss	15.98	16.90	16.55	49.71	48.16	63.09
2	Segment Results Profit / (Loss) before Tax						
	Investment & Finance	10.82	9.21	-34.02	26.25	-24.47	-21.00
	Others	0.12	-0.41	1.09	0.37	1.69	-2.74
	Profit Before Tax	10.94	8.80	-32.93	26.62	-22.78	-23.74
	Tax Expense	-3.51	-1.64	13.67	-4.93	9.84	5.64
	Share of Profit / (Loss) from Associates	-	-	-	-	-	-
	Profit / (Loss) on disposal of Subsidiary	-	-	-	-	-	-
	Profit / (Loss) on disposal of Associates	-	-	-	-	-	-
	Profit After Tax	7.43	7.16	-19.26	21.69	-12.94	-18.10
3	Segment Assets						
	Investment & Finance	710.82	704.35	677.40	710.82	677.40	685.38
	Others	369.22	368.00	370.00	369.22	370.00	365.55
	Total Assets	1,080.04	1,072.35	1,047.40	1,080.04	1,047.40	1,050.93
4	Segment Liabilities						
	Investment & Finance	219.31	217.44	205.59	219.31	205.59	210.20
	Others	12.85	14.46	10.46	12.85	10.46	14.53
	Total Liabilities	232.16	231.90	216.05	232.16	216.05	224.73

(i) The Group has reported Segment information as per Indian Accounting Standard 108 "Operating Segments" (Ind AS 108) read with SEBI Circular Dated 5th July 2016. The identification of Operating Segment is consistent with performance assessment and resource allocation by the management.

For and on Behalf of the Board of Directors Ekam Leasing and Finance Co. Limited

> RAKESH JAIN

Digitally signed by RAKESH JANN NO. NC-L-IN, 14-Hayman, 15.4.20-60319aacfa88a1.27d6486643f396e1c011b b0723acfb898393dd4a1dd1cb1, postalf.cod=-122018, street—Gurgson, pseudonym—6274b6ccff6cr7476-sa79f88000, serialklumber—719617bab0f5429713542ar3fdse75.6cdf3986fd6d934cd55291e1040746, o—Personal, cn-BAKESH JANN bate. 2034.02.12 17:395-59 +65307

Rakesh Jain Chairman Cum Managing Dirctor DIN: 00061737