

LEAD FINANCIAL SERVICES LTD.

Regd. Off. : 101, Sita Ram Mansion,
718/21, Joshi Road, Karol Bagh,
New Delhi-110005
Phone : 23549822, 23
Fax : 23623829
e-mail : lead_financial@rediffmail.com
(for grievance redressal division)
CIN : L74140DL1993PLC053485

Statement of Audited Financial Results for the Quarter & Year ended March 31, 2023

(Rs. in Lakhs except per share data)

Particulars	Quarter ended			Year ended	
	31.03.2023 (Audited)	31.12.2022 (Reviewed)	31.03.2022 (Audited)	31.03.2023 (Audited)	31.03.2022 (Audited)
Revenue from operations					
(i) Interest Income	4.00	23.33	0.60	28.53	2.43
(ii) Dividend Income	0.00	0.02	(0.00)	0.11	0.08
(iii) Sale of Shares	-	-	416.00	-	416.00
(iv) Sale of Services	3.00	-	3.00	3.00	12.00
I Total revenue from operations	7.00	23.35	419.60	31.64	430.51
II Other Income	0.61	2.98	(0.07)	3.62	0.08
III Total Income (I+II)	7.61	26.33	419.53	35.26	430.59
Expenses					
(i) Finance Costs	0.18	0.22	0.19	0.85	0.67
(ii) Changes in Inventories of Stock-in-Trade	0.12	0.02	396.24	(0.05)	395.70
(iii) Employee benefits expense	1.60	1.90	2.33	7.20	8.68
(iv) Depreciation and amortisation expense	-	-	-	-	-
(v) Other expenses	2.41	2.62	5.69	9.37	14.57
IV Total Expenses (IV)	4.31	4.76	404.45	17.37	419.62
V Profit / (Loss) before tax (III-IV)	3.30	21.57	15.08	17.89	10.97
VI Tax Expense:					
Current Tax	-	-	-	-	-
Deferred Tax	0.67	4.63	1.70	3.59	0.63
Total Tax Expense	0.67	4.63	1.70	3.59	0.63
VII Profit/ (loss) after tax (V-VI)	2.63	16.94	13.38	14.30	10.34
VIII Other Comprehensive Income (OCI)					
(i) Items that will not be reclassified to Profit or Loss					
Income Tax relating to these items	(0.18)	(0.00)	(0.24)	(0.30)	0.31
(ii) Items that will be reclassified to Profit or Loss	0.04	0.00	0.06	0.07	(0.08)
Total Other Comprehensive Income (net of tax)	(0.14)	(0.00)	(0.18)	(0.23)	0.23
IX Total Comprehensive Income for the year (VII+VIII)	2.49	16.94	13.20	14.07	10.57
X Paid-up Equity Share Capital (Face Value Rs. 10/- each)	330.00	330.00	330.00	330.00	330.00
XI Other Equity	-	-	-	236.13	222.06
XII Earnings per equity share (Face value Rs. 10 each) (Not annualised)					
(a) Basic	0.08	0.51	0.41	0.43	0.31
(b) Diluted	0.08	0.51	0.41	0.43	0.31

NOTES:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meetings held on May 12, 2023 and audited by the statutory auditors.
- The Company is engaged primarily in NBFC business and accordingly, there are no separate reportable segments as per Ind-AS 108 dealing with Operating Segments.
- Disclosures in terms of RBI Notification - RBI/DOR/2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 dated 24 September 2021: During the financial year ended March 31, 2023:
 - No loans (not in default) have been acquired through assignment,
 - No loans (not in default) have been transferred through assignment, and
 - No stressed loan has been acquired/ transferred.
- The figures for the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year, which were subjected to a limited review.
- Figures for the previous periods have been regrouped to make them comparable with the current period, wherever necessary.

For and on behalf of the Board of Directors of
Lead Financial Services Ltd.

New Delhi
May 12, 2023

SD/-
P. C Bindal
(Chairman)

Disclosure of audited assets and liabilities as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as at March 31, 2023

(Rs. in Lakhs)

	Particulars	As at 31st March, 2023 (Audited)	As at 31st March, 2022 (Audited)
I.	ASSETS		
	(1) Financial Assets		
	(a) Cash & Cash Equivalents	175.04	1.47
	(b) Trade Receivables	148.08	417.08
	(c) Loans	413.44	297.59
	(d) Securities for Trade	60.25	60.20
	(e) Investments	2.62	2.92
	(A)	799.43	779.26
	(2) Non-Financial Assets		
	(a) Current Tax Assets (Net)	4.31	3.08
	(b) Deferred Tax Assets (Net)	12.17	15.68
	(c) Investment Property	210.20	210.20
	(d) Property, Plant & Equipment	0.57	0.57
	(e) Other Non-Financial Assets	0.98	0.71
	(B)	228.23	230.24
	Total Assets	1,027.66	1,009.50
II.	LIABILITIES AND EQUITY		
	Liabilities		
	(1) Financial Liabilities		
	(a) Borrowings	7.03	4.40
	(b) Other Financial Liabilities	4.06	2.56
	(A)	11.09	6.96
	(2) Non-Financial Liabilities		
	Other Non-Financial Liabilities	450.44	450.48
	(B)	450.44	450.48
	(3) Equity		
	(a) Equity Share Capital	330.00	330.00
	(b) Other Equity	236.13	222.06
	(C)	566.13	552.06
	Total Equity & Liabilities	1,027.66	1,009.50

For and on behalf of the Board
For Lead Financial Services Limited

SD/-
P.C Bindal
(Chairman)

Disclosure of audited statement of cashflow as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as at March 31, 2023		
(Rs. in Lakhs)		
Particulars	For the Year Ended 31.03.2023	For the Year Ended 31.03.2022
Cash Flow from Operating Activities		
Profit before Tax	17.88	10.97
<i>Adjustments for:</i>		
- Finance Charges	0.85	0.67
Operating profit before Working Capital changes	18.73	11.64
Changes in Working Capital:		
Decrease/ (Increase) in Securities for Trade	(0.05)	395.71
Decrease/ (Increase) in Trade Receivables	269.00	(417.08)
Decrease/ (Increase) in Loans	(115.85)	19.77
Decrease/ (Increase) in Other Non-Financial Assets	(0.27)	1.09
(Decrease)/ Increase in Other Financial Liabilities	1.50	(0.15)
(Decrease)/ Increase in Other Non-Financial Liabilities	(0.03)	0.03
Cash generated from /(used in) Operations	173.03	11.01
Income Tax Paid	(1.22)	(0.88)
Cash generated from /(used in) Operating Activities (A)	171.81	10.13
Cash Flow from Investing Activities		
Proceeds from Sale of Investments	-	-
Cash generated from /(used in) Investing Activities (B)	-	-
Cash Flow from Financing Activities		
Proceeds from Short Term Borrowings (Including Interest)	4.85	7.15
Repayment of Short Term Borrowings (Including Interest)	(2.23)	(16.02)
Finance Charges	(0.85)	(0.67)
Cash generated from /(used in) Financing Activities (C)	1.77	(9.54)
Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	173.57	0.59
Cash & Cash Equivalents at the beginning of year	1.47	0.88
Cash & Cash Equivalents at the end of year	175.04	1.47

**For and on behalf of the Board
For Lead Financial Services Limited**

**SD/-
P.C Bindal
(Chairman)**