

Statement of Unaudited Financial Results for the Quarter & Half Year ended September 30, 2023

(Rs in Lakhs except per share data)

Particulars	Quarter ended			Half Year Ended		Year ended
	30.09.2023 (Reviewed)	30.06.2023 (Reviewed)	30.09.2022 (Reviewed)	30.09.2023 (Reviewed)	30.09.22 (Reviewed)	31.03.2023 (Audited)
Revenue from operations						
(i) Interest Income	8.98	2.23	0.60	11.21	1.20	28.53
(ii) Dividend Income	0.01	0.00	0.09	0.01	0.09	0.11
(iii) Sale of Shares	-	-	-	-	-	-
(iv) Sale of Services	6.00	6.00	-	12.00	-	3.00
I Total revenue from operations	14.99	8.23	0.69	23.22	1.29	31.64
II Other Income	-	-	-	-	0.03	3.62
III Total Income (I+II)	14.99	8.23	0.69	23.22	1.32	35.26
Expenses						
(i) Finance Costs	0.07	0.13	0.24	0.20	0.45	0.85
(ii) Changes in Inventories of Stock-in-Trade	(0.22)	(0.19)	(0.26)	(0.41)	(0.19)	(0.05)
(iii) Employee benefits expense	2.56	2.31	1.48	4.87	3.70	7.20
(iv) Depreciation and amortisation expense	0.03	0.03	-	0.06	-	-
(v) Other expenses	2.78	2.04	2.32	4.82	4.34	9.37
IV Total Expenses (IV)	5.22	4.32	3.78	9.54	8.30	17.37
V Profit / (Loss) before tax (III-IV)	9.77	3.91	(3.09)	13.68	(6.98)	17.89
VI Tax Expense:						
(1) Current Tax	0.98	-	-	0.98	-	-
(2) Deferred Tax	1.62	0.98	(0.74)	2.60	(1.71)	3.59
Total Tax Expense	2.60	0.98	(0.74)	3.58	(1.71)	3.59
VII Profit/ (loss) after tax (V-VI)	7.17	2.93	(2.35)	10.10	(5.27)	14.30
VIII Other Comprehensive Income (OCI)						
(i) Items that will not be reclassified to Profit or Loss	0.15	0.38	0.21	0.53	(0.12)	(0.30)
Income Tax relating to these items	(0.04)	(0.09)	(0.06)	(0.13)	0.03	0.07
(ii) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
Total Other Comprehensive Income (net of tax)	0.11	0.29	0.15	0.40	(0.09)	(0.23)
IX Total Comprehensive Income (VII+VIII)	7.28	3.22	(2.20)	10.50	(5.36)	14.07
X Paid-up Equity Share Capital (Face Value Rs. 10/- each)	330.00	330.00	330.00	330.00	330.00	330.00
XI Other Equity	-	-	-	-	-	236.13
XII Earnings per equity share (Face value Rs. 10 each) (Not annualised)						
(a) Basic	0.22	0.09	(0.07)	0.31	(0.16)	0.43
(b) Diluted	0.22	0.09	(0.07)	0.31	(0.16)	0.43

NOTES:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 9, 2023 and reviewed 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 pursuant to RBI Notification - RBI/DOR/2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 dated 24 September 2021: During the Half Year Ended September 30, 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.
- 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.

Sd/-
P.C. Bindal
(Chairman)

New Delhi
November 9, 2023

Disclosure of Unaudited assets and liabilities as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as at September 30, 2023

(Rs.in Lakhs)

	Particulars	As at September 30, 2023 (Reviewed)	As at March 31, 2023 (Audited)
I.	ASSETS		
	(1) Financial Assets		
	(a) Cash & Cash Equivalents	88.33	175.04
	(b) Trade Receivables	6.48	148.08
	(c) Loans	643.85	413.44
	(d) Securities for Trade	60.66	60.25
	(e) Investments	3.15	2.62
	(A)	802.47	799.43
	(2) Non-Financial Assets		
	(a) Current Tax Assets (Net)	5.08	4.31
	(b) Deferred Tax Assets (net)	9.44	12.17
	(c) Investment Property	210.20	210.20
	(d) Property, Plant & Equipment	0.85	0.57
	(f) Other Non-Financial Assets	1.81	0.98
	(B)	227.38	228.23
	Total Assets	1,029.85	1,027.66
II.	LIABILITIES AND EQUITY		
	Liabilities		
	(1) Financial Liabilities		
	(a) Borrowings	-	7.03
	(b) Other Financial Liabilities	2.58	4.06
	(A)	2.58	11.09
	(2) Non-Financial Liabilities		
	Other Non-Financial Liabilities	450.64	450.44
	(B)	450.64	450.44
	(3) Equity		
	(a) Equity Share Capital	330.00	330.00
	(b) Other Equity	246.63	236.13
	(C)	576.63	566.13
	Total Liabilities & Equity	1,029.85	1,027.66

Disclosure of Unaudited statement of cashflow as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as at September 30, 2023

(Rs. in Lakhs)

Particulars	For the Half-Year Ended 30.09.2023	For the Half-Year Ended 30.09.2022
Cash Flow from Operating Activities		
Profit before Tax	13.68	(6.98)
Adjustments for:		
- Finance Charges	0.20	0.45
- Depreciation	0.05	-
Operating profit before Working Capital changes	13.93	(6.53)
Changes in Working Capital:		
Decrease/ (Increase) in Securities for Trade	(0.41)	(0.18)
Decrease/ (Increase) in Trade Receivables	141.60	105.08
Decrease/ (Increase) in Loans	(230.41)	2.84
Decrease/ (Increase) in Other Non-Financial Assets	(0.83)	(2.31)
(Decrease)/ Increase in Other Financial Liabilities	(1.47)	1.88
(Decrease)/ Increase in Other Non-Financial Liabilities	0.19	(0.48)
Cash generated from /(used in) Operations	(77.40)	100.30
Income Tax Paid	(1.75)	0.47
Cash generated from /(used in) Operating Activities (A)	(79.15)	100.77
Cash Flow from Investing Activities		
Purchase of Property, Plant & Equipment	(0.33)	-
Cash generated from /(used in) Investing Activities (B)	(0.33)	-
Cash Flow from Financing Activities		
Proceeds from Short Term Borrowings (Including Interest)	-	4.44
Repayment of Short Term Borrowings (Including Interest)	(7.03)	-
Finance Charges	(0.20)	(0.45)
Cash generated from /(used in) Financing Activities (C)	(7.23)	3.99
Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	(86.71)	104.76
Cash & Cash Equivalents at the beginning of year	175.04	1.47
Cash & Cash Equivalents at the end of year	88.33	106.23