

Statement of Unaudited Financial Results for the Quarter and Half-Year ended 30th September 2021

Particulars	(Rs in Lakhs except per share data)					
	Quarter ended			Half Year ended		Year ended
	30.09.2021 (Reviewed)	30.06.2021 (Reviewed)	30.09.2020 (Reviewed)	30.09.2021 (Reviewed)	30.09.2020 (Reviewed)	31.03.2021 (Audited)
Revenue from operations						
(I) Interest Income	0.60	0.63	1.50	1.23	3.00	6.00
(II) Dividend Income	0.07	0.00	0.05	0.07	0.05	0.06
(III) Service Charges	6.00	-	-	6.00	-	-
Total revenue from operations	6.67	0.63	1.55	7.30	3.05	6.06
II Other Income	0.01	0.14	(0.01)	0.15	0.00	-
Total Income (I+II)	6.68	0.77	1.54	7.45	3.05	6.06
Expenses						
(I) Finance Costs	0.12	0.36	0.21	0.48	0.28	0.87
(II) Changes in Inventories of Stock-in-Trade	0.36	0.22	1.27	0.58	1.12	2.02
(III) Employee benefits expense	2.21	1.90	2.32	4.11	3.71	7.97
(IV) Depreciation and amortisation expense	-	-	-	-	-	-
(V) Other expenses	3.15	1.87	2.23	5.02	4.97	9.66
Total Expenses (IV)	5.84	4.35	6.03	10.19	10.08	20.52
Profit / (Loss) before tax (III-IV)	0.84	(3.58)	(4.49)	(2.74)	(7.03)	(14.46)
Tax Expense:						
(1) Current Tax	-	-	-	-	-	-
(2) Deferred Tax	0.22	(0.93)	(1.17)	(0.71)	(1.83)	(3.76)
Total Tax Expense	0.22	(0.93)	(1.17)	(0.71)	(1.83)	(3.76)
Profit/ (loss) after tax (V-VI)	0.62	(2.65)	(3.32)	(2.03)	(5.20)	(10.70)
Other Comprehensive Income (OCI)						
(I) Items that will not be reclassified to Profit or Loss						
a) Change in fair value of FVOCI equity instruments	0.32	0.21	0.17	0.53	0.44	1.14
b) Income Tax relating to these items	(0.09)	(0.05)	(0.04)	(0.14)	(0.11)	(0.30)
(II) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
Total Other Comprehensive Income (net of tax)	0.23	0.16	0.13	0.39	0.33	0.84
Total Comprehensive Income for the year (VII+VIII)	0.85	(2.49)	(3.19)	(1.64)	(4.87)	(9.86)
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	-	-	-	-	-	211.48
XII Earnings per equity share (Face value Rs. 10 each) (Not annualised)						
(a) Basic	0.02	(0.08)	(0.10)	(0.06)	(0.16)	(0.32)
(b) Diluted	0.02	(0.08)	(0.10)	(0.06)	(0.16)	(0.32)
XIII Financial Ratios						
Debt-Equity Ratio (Debt/ Shareholders' Equity)				0.00	0.01	0.02
Debt service coverage ratio (Earnings before interest & tax/ Interest expense + principal term loan repayment)				(4.79)	(24.00)	(15.74)
Interest Service coverage ratio (Earnings before interest & tax/ Interest expense)				(4.79)	(24.00)	(15.74)
Current ratio (Current assets/ Current liabilities)				1.57	0.65	0.30
Long term debt to working capital ratio (long-term debt/ working capital)				-	-	-
Bad debts to accounts receivable ratio (bad-debts + provision for doubtful debts/ trade receivables)				-	-	-
Current liability ratio (Current liabilities/ Total liabilities)				0.01	0.02	0.04
Total Debt to Total Assets ratio (Total debt/ Total assets)				0.00	0.01	0.01
Debtors Turnover ratio (Total annualized revenue/ trade receivables)				-	-	-
Inventory Turnover ratio (Total annualized cost of goods sold/ Inventories)				0.00	0.01	0.01
Operating Margin (%) (Operating profit/ Revenue from operations)				-31.10%	-221.20%	-224.22%
Net Profit Margin (%) (Profit for the period/ Revenue from operations)				-27.86%	-170.49%	-176.47%

NOTES:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13-11-2021. The statutory auditors of the Company have also reviewed these results.
- 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.
- Given the dynamic nature of Covid-19 pandemic situation, the carrying value of the Company's Loans and Investments as at September 30, 2021, may be affected by the severity and duration of the outbreak; however the Company believes that it has taken into account all the possible impact of known events arising out of COVID 19 pandemic in the preparation of financial results. The extent to which Covid-19 pandemic will impact the Company's operations, asset quality and financial results is dependent on future developments, which are highly uncertain.
- Disclosures in terms of RBI Notifications - RBI/2020-21/16 DOR.No.BP.BC/3/21.04.048/2020-21 & RBI/2020-21/17 DOR.No.BP.BC/4/21.04.048/2020-21 Dt. August 6, 2020; and RBI/2021-22/31 DOR.STR.REC.11/21.04.048/2021-22 dated 5 May 2021:
- Number of accounts where resolution plan has been implemented under this window NIL
- Figures for the previous periods have been regrouped and reclassified to conform to the classification of the current period, wherever necessary.

For and on behalf of the Board
For Lead Financial Services Ltd.
Sd -
P.C Bindal
(Chairman)

New Delhi
13-11-2021

Disclosure of Un-audited assets and liabilities as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as at September 30, 2021

(Rs.in Lakhs)

Particulars		As at 30th September, 2021 (Reviewed)	As at 31st March, 2021 (Audited)
I.	ASSETS		
(1)	Financial Assets		
	(a) Cash & Cash Equivalents	1.48	0.88
	(b) Loans	16.14	32.36
	(c) Securities for Trade	455.32	455.90
	(d) Investments	3.14	2.61
	(e) Other Financial Assets	285.00	285.00
	(A)	761.08	776.75
(2)	Non-Financial Assets		
	(a) Current Tax Assets (Net)	2.24	2.21
	(b) Deferred Tax Assets (net)	16.95	16.38
	(c) Investment Property	210.20	210.20
	(d) Property, Plant & Equipment	0.57	0.57
	(f) Other Non-Financial Assets	3.16	1.80
	(B)	233.12	231.16
	Total Assets	994.20	1,007.91
II.	LIABILITIES AND EQUITY		
(1)	Liabilities		
	Financial Liabilities		
	(a) Borrowings	0.42	13.28
	(b) Other Financial Liabilities	3.89	2.71
	(A)	4.31	15.99
(2)	Non-Financial Liabilities		
	(a) Current Tax Liabilities (Net)	-	-
	(b) Other Non-Financial Liabilities	450.05	450.45
	(B)	450.05	450.45
(3)	Equity		
	(a) Equity Share Capital	330.00	330.00
	(b) Other Equity	209.84	211.48
	(C)	539.84	541.48
	Total Equity & Liabilities	994.20	1,007.91

For and on behalf of the Board
For Lead Financial Services Ltd.
Sd -
P. C Bindal
(Chairman)

Disclosure of Un-audited statement of cashflow as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as at September 30, 2021

(in Lakhs)

Particulars	For the Half Year Ended 30.09.2021	For the Half Year Ended 30.09.2020
	(Reviewed)	(Reviewed)
Cash Flow from Operating Activities		
Profit before Tax	(2.74)	(7.03)
Adjustments for:		
- Finance Charges	0.48	0.28
Operating profit/ (loss) before working capital changes	(2.26)	(6.74)
Changes in Working Capital:		
Decrease/ (Increase) in Securities for Trade	0.58	1.12
Decrease/ (Increase) in Loans	16.21	0.96
Decrease/ (Increase) in Other Assets	(1.38)	(2.72)
(Decrease)/ Increase in Other Liabilities	0.78	(0.25)
Cash generated from /(used in) Operations	13.93	(7.63)
Income Tax Paid	-	-
Cash generated from /(used in) Operating Activities (A)	13.93	(7.63)
Cash Flow from Investing Activities		
Proceeds from Sale of Investments	-	-
Cash generated from /(used in) Investing Activities (B)	-	-
Cash Flow from Financing Activities		
Proceeds/(Repayment) from Short Term Borrowings	(12.85)	7.28
Finance Charges	(0.48)	(0.28)
Cash generated from /(used in) Financing Activities (C)	(13.33)	7.00
Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	0.60	(0.64)
Cash & Cash Equivalents at the beginning of the period	0.88	2.72
Cash & Cash Equivalents at the end of the period	1.48	2.08

For and on behalf of the Board
For Lead Financial Services Ltd.
Sd/-
P.C Bindal
(Chairman)