

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 Unaudited Financial Results for the Quarter & Half Year ended September 30, 2022

(Rs. in Lacs except per share data)

Particulars	Quarter ended			Half Year Ended		Year ended
	30.09.2022 (Reviewed)	30.06.2022 (Reviewed)	30.09.2021 (Reviewed)	30.09.2022 (Reviewed)	30.09.21 (Reviewed)	31.03.2022 (Audited)
Revenue from operations						
(i) Interest Income	0.60	0.60	0.60	1.20	1.23	2.43
(ii) Dividend Income	0.09	-	0.07	0.09	0.07	0.08
(iii) Sale of Shares	-	-	-	-	-	416.00
(iv) Sale of Services	-	-	6.00	-	6.00	12.00
Total revenue from operations	0.69	0.60	6.67	1.29	7.30	430.51
Other Income	-	0.03	0.01	0.03	0.15	0.08
Total Income (I+II)	0.69	0.63	6.68	1.32	7.45	430.59
Expenses						
(i) Finance Costs	0.24	0.21	0.12	0.45	0.48	0.67
(ii) Changes in Inventories of Stock-in-Trade	(0.26)	0.07	0.36	(0.19)	0.58	395.70
(iii) Employee benefits expense	1.48	2.22	2.21	3.70	4.11	8.68
(iv) Depreciation and amortisation expense	-	-	-	-	-	-
(v) Other expenses	2.32	2.02	3.15	4.34	5.02	14.57
Total Expenses (IV)	3.78	4.52	5.84	8.30	10.19	419.62
Profit / (Loss) before tax (III-IV)	(3.09)	(3.89)	0.84	(6.98)	(2.74)	10.97
Tax Expense:						
Current Tax	-	-	-	-	-	-
Deferred Tax	(0.74)	(0.97)	0.22	(1.71)	(0.71)	0.63
Total Tax Expense	(0.74)	(0.97)	0.22	(1.71)	(0.71)	0.63
Profit/ (loss) after tax (V-VI)	(2.35)	(2.92)	0.62	(5.27)	(2.03)	10.34
Other Comprehensive Income (OCI)						
(i) Items that will not be reclassified to Profit or Loss	0.21	(0.33)	0.32	(0.12)	0.53	0.31
Income Tax relating to these Items	(0.06)	0.09	(0.09)	0.03	(0.14)	(0.08)
(ii) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
Total Other Comprehensive Income (net of tax)	0.15	(0.24)	0.23	(0.09)	0.39	0.23
Total Comprehensive Income for the year (VII+VIII)	(2.20)	(3.16)	0.85	(5.36)	(1.64)	10.57
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						222.06
XII Earnings per equity share (Face value Rs. 10 each) (Not annualised)						
(a) Basic	(0.07)	(0.09)	0.02	(0.16)	(0.06)	0.31
(b) Diluted	(0.07)	(0.09)	0.02	(0.16)	(0.06)	0.31

NOTES:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 14, 2022 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 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
- 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 half-year ended 30-09-2022:
- No loans (not in default) have been acquired through assignment.
- No loans (not in default) have been transferred through assignment.
- No stressed loans have 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
Lead Financial Services Ltd.

Sd/-
P. C Bindal
(Chairman)

Place : New Delhi
Date: November 14, 2022

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Disclosure of Unaudited assets and liabilities as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as at September 30, 2022:

(Rs. in Lakhs)

	Particulars	As at 30th September, 2022 (Reviewed)	As at 31st March, 2022 (Audited)
I.	ASSETS		
(1)	Financial Assets		
	(a) Cash & Cash Equivalents	106.23	1.47
	(b) Trade Receivables	312.00	417.08
	(c) Loans	294.75	297.59
	(d) Securities for Trade	60.39	60.20
	(e) Investments	2.79	2.92
	(A)	776.16	779.26
(2)	Non-Financial Assets		
	(a) Current Tax Assets (Net)	2.62	3.08
	(b) Deferred Tax Assets (Net)	17.42	15.68
	(c) Investment Property	210.20	210.20
	(d) Property, Plant & Equipment	0.57	0.57
	(e) Other Non-Financial Assets	3.02	0.71
	(B)	233.83	230.24
	Total Assets	1,009.99	1,009.50
II.	LIABILITIES AND EQUITY		
	Liabilities		
(1)	Financial Liabilities		
	(a) Borrowings	8.85	4.40
	(b) Other Financial Liabilities	4.44	2.56
	(A)	13.29	6.96
(2)	Non-Financial Liabilities		
	Other Non-Financial Liabilities	450.00	450.48
	(B)	450.00	450.48
(3)	Equity		
	(a) Equity Share Capital	330.00	330.00
	(b) Other Equity	216.70	222.06
	(C)	546.70	552.06
	Total Equity & Liabilities	1,009.99	1,009.50

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Disclosure of Unaudited statement of cashflow as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as at September 30, 2022:

Particulars	(Rs. in Lakhs)	
	For the Half Year Ended 30.09.2022	For the Half Year Ended 30.09.2021
Cash Flow from Operating Activities		
Profit before Tax	-6.98	-2.74
Adjustments for:		
- Finance Charges	0.45	0.48
Operating profit before Working Capital changes	-6.53	-2.26
Changes in Working Capital:		
Decrease/ (Increase) in Securities for Trade	-0.18	0.58
Decrease/ (Increase) in Trade Receivables	105.08	-
Decrease/ (Increase) in Loans	2.84	16.21
Decrease/ (Increase) in Other Non-Financial Assets	-2.31	-1.35
(Decrease)/ Increase in Other Financial Liabilities	1.88	1.18
(Decrease)/ Increase in Other Non-Financial Liabilities	-0.48	-0.40
Cash generated from /(used in) Operations	100.30	13.96
Income Tax Paid	0.47	-0.03
Cash generated from /(used in) Operating Activities (A)	100.77	13.93
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	4.44	-12.85
Finance Charges	-0.45	-0.48
Cash generated from /(used in) Financing Activities (C)	3.99	-13.33
Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	104.76	0.59
Cash & Cash Equivalents at the beginning of year	1.47	0.88
Cash & Cash Equivalents at the end of year	106.23	1.47