

Statement of Un-Audited Financial Results for the Quarter & Nine months ended 31 December 2020

(Rs. in Lakhs except per share data)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from Operations						
(i) Interest Income	1.50	1.50	1.50	4.50	4.50	6.00
(ii) Dividend Income	0.00	0.05	-	0.05	0.05	0.06
I Total revenue from Operations	1.50	1.55	1.50	4.55	4.55	6.06
II Other Income	0.00	(0.01)	0.02	0.00	0.07	0.07
III Total Income (I+II)	1.50	1.54	1.52	4.55	4.62	6.13
Expenses						
(i) Finance Costs	0.24	0.21	0.84	0.52	2.41	2.89
(ii) Changes in Inventories of Stock-in-Trade	(0.00)	1.27	(0.04)	1.12	0.29	2.67
(iii) Employee Benefit Expense	2.31	2.32	2.31	6.02	6.15	7.92
(iv) Depreciation and amortisation expense	-	-	-	-	-	-
(v) Other Expenses	2.09	2.23	2.57	7.06	8.17	10.47
IV Total Expenses	4.64	6.03	5.68	14.72	17.02	23.95
V Profit/(Loss) before tax (III-IV)	(3.14)	(4.49)	(4.16)	(10.17)	(12.40)	(17.83)
VI Tax Expense						
(a) Current Tax	-	-	-	-	-	-
(b) Deferred Tax	(0.81)	(1.17)	(1.05)	(2.64)	(3.22)	(9.82)
VII Profit/ (Loss) after tax (V-VI)	(2.33)	(3.32)	(3.11)	(7.53)	(9.18)	(8.01)
VIII Other Comprehensive Income (OCI)						
(i) Items that will not be reclassified to Profit or Loss						
(a) Change in fair value of FVOCI equity instruments	0.28	0.17	0.59	0.72	0.52	5.19
(b) Income Tax relating to these items	(0.08)	(0.04)	(0.15)	(0.19)	(0.14)	(0.11)
(ii) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
Other Comprehensive Income (net of tax)	0.20	0.13	0.44	0.53	0.38	5.07
Total Comprehensive Income (VII+VIII)	(2.13)	(3.19)	(2.67)	(7.00)	(8.80)	(2.93)
IX Paid-up Equity Share Capital (Face Value Rs. 10/- each)	330.00	330.00	330.00	330.00	330.00	330.00
X Other Equity	-	-	-	-	-	221.33
XI Earnings per equity share (Face value Rs. 10 each) (Not annualised)						
(a) Basic	(0.07)	(0.10)	(0.09)	(0.23)	(0.28)	(0.24)
(b) Diluted	(0.07)	(0.10)	(0.09)	(0.23)	(0.28)	(0.24)

NOTES:

- The results for the Quarter & Nine Months ended 31 December 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 8, 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 and evolving nature of the Covid-19 pandemic, the carrying value of the Company's Loans and Investments as at December 31, 2020, may be affected by the severity, duration of the pandemic and other variables; 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.
- 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/-

Place : New Delhi
Date:- February 8, 2021

P.C Bindal
(Chairman)