

Statement of Unaudited Financial Results for the Quarter & Nine Months Ended December 31, 2023

(Rs in Lakhs except per share data)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.22	31.03.2023
	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
<b>Revenue from operations</b>						
(i) Interest Income	8.59	8.98	23.33	19.80	24.53	28.53
(ii) Dividend Income	0.00	0.01	0.02	0.01	0.11	0.11
(iii) Sale of Shares	-	-	-	-	-	-
(iv) Sale of Services	6.00	6.00	-	18.00	-	3.00
<b>I Total revenue from operations</b>	<b>14.59</b>	<b>14.99</b>	<b>23.35</b>	<b>37.81</b>	<b>24.64</b>	<b>31.64</b>
II Other Income	0.13	-	2.98	0.13	3.01	3.62
<b>III Total Income (I+II)</b>	<b>14.72</b>	<b>14.99</b>	<b>26.33</b>	<b>37.94</b>	<b>27.65</b>	<b>35.26</b>
<b>Expenses</b>						
(i) Finance Costs	0.00	0.07	0.22	0.20	0.67	0.85
(ii) Changes in Inventories of Stock-in-Trade	(0.24)	(0.22)	0.02	(0.65)	(0.17)	(0.05)
(iii) Employee benefits expense	2.56	2.56	1.90	7.43	5.60	7.20
(iv) Depreciation and amortisation expense	0.02	0.03	-	0.08	-	-
(v) Other expenses	2.37	2.78	2.62	7.19	6.96	9.37
<b>IV Total Expenses (IV)</b>	<b>4.71</b>	<b>5.22</b>	<b>4.76</b>	<b>14.25</b>	<b>13.06</b>	<b>17.37</b>
<b>V Profit / (Loss) before tax (III-IV)</b>	<b>10.01</b>	<b>9.77</b>	<b>21.57</b>	<b>23.69</b>	<b>14.59</b>	<b>17.89</b>
<b>VI Tax Expense:</b>						
(1) Current Tax	2.50	0.98	-	3.48	-	-
(2) Deferred Tax	0.01	1.62	4.63	2.61	2.92	3.59
<b>Total Tax Expense</b>	<b>2.51</b>	<b>2.60</b>	<b>4.63</b>	<b>6.09</b>	<b>2.92</b>	<b>3.59</b>
<b>VII Profit/ (loss) after tax (V-VI)</b>	<b>7.50</b>	<b>7.17</b>	<b>16.94</b>	<b>17.60</b>	<b>11.67</b>	<b>14.30</b>
<b>VIII Other Comprehensive Income (OCI)</b>						
(i) Items that will not be reclassified to Profit or Loss	0.28	0.15	(0.00)	0.81	(0.12)	(0.30)
Income Tax relating to these items	(0.07)	(0.04)	0.00	(0.20)	0.03	0.07
(ii) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
<b>Total Other Comprehensive Income (net of tax)</b>	<b>0.21</b>	<b>0.11</b>	<b>(0.00)</b>	<b>0.61</b>	<b>(0.09)</b>	<b>(0.23)</b>
<b>IX Total Comprehensive Income (VII+VIII)</b>	<b>7.71</b>	<b>7.28</b>	<b>16.94</b>	<b>18.21</b>	<b>11.58</b>	<b>14.07</b>
<b>X Paid-up Equity Share Capital (Face Value Rs. 10/- each)</b>	<b>330.00</b>	<b>330.00</b>	<b>330.00</b>	<b>330.00</b>	<b>330.00</b>	<b>330.00</b>
<b>XI Other Equity</b>						<b>236.13</b>
<b>XII Earnings per equity share (Face value Rs. 10 each) (Not annualised)</b>						
(a) Basic	0.23	0.22	0.51	0.53	0.35	0.43
(b) Diluted	0.23	0.22	0.51	0.53	0.35	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 February 7, 2024 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 Nine Months Ended December 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.
- 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  
February 7, 2024

SD/-  
P.C. Bindal  
(Chairman)