

## Statement of Audited Financial Results for the Quarter and Financial Year ended 31 March 2022

(Rs in Lakhs except per share data)

Particulars	Quarter ended			Year ended	
	31.03.2022 (Audited)	31.12.2021 (Reviewed)	31.03.2021 (Audited)	31.03.2022 (Audited)	31.03.2021 (Audited)
Revenue from operations					
(i) Interest Income	0.60	0.60	1.50	2.43	6.00
(ii) Dividend Income	(0.00)	0.01	0.01	0.08	0.06
(iii) Sale of Shares	416.00	-	-	416.00	-
(iv) Sale of Services	3.00	3.00	-	12.00	-
I Total revenue from operations	419.60	3.61	1.51	430.51	6.06
II Other Income	(0.07)	-	(0.00)	0.08	-
III Total Income (I+II)	419.53	3.61	1.51	430.59	6.06
Expenses					
(i) Finance Costs	0.19	0.00	0.35	0.67	0.87
(ii) Changes in Inventories of Stock-in-Trade	396.24	(1.12)	0.90	395.70	2.02
(iii) Employee benefits expense	2.33	2.24	1.95	8.68	7.97
(iv) Depreciation and amortisation expense	-	-	-	-	-
(v) Other expenses	5.69	3.86	2.60	14.57	9.66
IV Total Expenses (IV)	404.45	4.98	5.80	419.62	20.52
V Profit / (Loss) before tax (III-IV)	15.08	(1.37)	(4.29)	10.97	(14.46)
VI Tax Expense:					
Current Tax	-	-	-	-	-
Deferred Tax	1.70	(0.36)	(1.12)	0.63	(3.76)
Total Tax Expense	1.70	(0.36)	(1.12)	0.63	(3.76)
VII Profit/ (loss) after tax (V-VI)	13.38	(1.01)	(3.17)	10.34	(10.70)
VIII Other Comprehensive Income (OCI)					
(i) Items that will not be reclassified to Profit or Loss	(0.24)	0.02	0.42	0.31	1.14
Income Tax relating to these items	0.06	(0.00)	(0.11)	(0.08)	(0.30)
(ii) Items that will be reclassified to Profit or Loss	-	-	-	-	-
Total Other Comprehensive Income (net of tax)	(0.18)	0.02	0.31	0.23	0.84
IX Total Comprehensive Income for the year (VII+VIII)	13.20	(0.99)	(2.86)	10.57	(9.86)
X Paid-up Equity Share Capital (Face Value Rs. 10/- each)	330.00	330.00	330.00	330.00	330.00
XI Other Equity	-	-	-	222.06	211.48
XII Earnings per equity share (Face value Rs. 10 each) (Not annualised)					
(a) Basic	0.41	(0.03)	(0.10)	0.31	(0.32)
(b) Diluted	0.41	(0.03)	(0.10)	0.31	(0.32)

### NOTES:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 30, 2022 and audited 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.
- Given the dynamic nature of the Covid-19 pandemic situation, the carrying value of the Company's Loans and Investments as at March 31, 2022, 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 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
- The figures for the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year, which were subjected to a limited review.
- 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 Limited

Sd/-  
Padam Chandra Bindal  
(Chairman)

**Disclosure of audited assets and liabilities as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as at 31<sup>st</sup> March, 2022**

(Rs.in Lakhs)

	Particulars	As at 31st March, 2022 (Audited)	As at 31st March, 2021 (Audited)
I.	<b>ASSETS</b>		
(1)	<b>Financial Assets</b>		
	(a) Cash & Cash Equivalents	1.47	0.88
	(b) Trade Receivables	417.08	-
	(c) Loans	297.59	317.36
	(d) Securities for Trade	60.20	455.90
	(e) Investments	2.92	2.61
	<b>(A)</b>	<b>779.26</b>	<b>776.75</b>
(2)	<b>Non-Financial Assets</b>		
	(a) Current Tax Assets (Net)	3.08	2.21
	(b) Deferred Tax Assets (Net)	15.68	16.38
	(c) Investment Property	210.20	210.20
	(d) Property, Plant & Equipment	0.57	0.57
	(e) Other Non-Financial Assets	0.71	1.80
	<b>(B)</b>	<b>230.24</b>	<b>231.16</b>
	<b>Total Assets</b>	<b>1,009.50</b>	<b>1,007.91</b>
II.	<b>LIABILITIES AND EQUITY</b>		
	<b>Liabilities</b>		
(1)	<b>Financial Liabilities</b>		
	(a) Borrowings	4.40	13.28
	(b) Other Financial Liabilities	2.56	2.71
	<b>(A)</b>	<b>6.96</b>	<b>15.99</b>
(2)	<b>Non-Financial Liabilities</b>		
	Other Non-Financial Liabilities	450.48	450.45
	<b>(B)</b>	<b>450.48</b>	<b>450.45</b>
(3)	<b>Equity</b>		
	(a) Equity Share Capital	330.00	330.00
	(b) Other Equity	222.06	211.48
	<b>(C)</b>	<b>552.06</b>	<b>541.48</b>
	<b>Total Equity &amp; Liabilities</b>	<b>1,009.50</b>	<b>1,007.91</b>

For and on behalf of the Board  
For Lead Financial Services Limited

Sd/-  
Padam Chandra Bindal  
(Chairman)

**Disclosure of audited statement of cashflow as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as at 31st March, 2022**

(in Lakhs)

Particulars	For the Year Ended 31.03.2022	For the Year Ended 31.03.2021
<b>Cash Flow from Operating Activities</b>		
Profit before Tax	10.97	(14.46)
<i>Adjustments for:</i>		
- Finance Charges	0.67	0.87
<b>Operating profit before Working Capital changes</b>	<b>11.64</b>	<b>(13.59)</b>
<b>Changes in Working Capital:</b>		
Decrease/ (Increase) in Securities for Trade	395.71	2.02
Decrease/ (Increase) in Trade Receivables	(417.08)	-
Decrease/ (Increase) in Loans	19.77	(0.06)
Decrease/ (Increase) in Other Non-Financial Assets	1.09	(0.91)
(Decrease)/ Increase in Other Financial Liabilities	(0.15)	(1.27)
(Decrease)/ Increase in Other Non-Financial Liabilities	0.03	0.02
<b>Cash generated from /(used in) Operations</b>	<b>11.01</b>	<b>(13.79)</b>
Income Tax Paid	(0.88)	(0.46)
<b>Cash generated from /(used in) Operating Activities (A)</b>	<b>10.13</b>	<b>(14.25)</b>
<b>Cash Flow from Investing Activities</b>		
Proceeds from Sale of Investments	-	-
<b>Cash generated from /(used in) Investing Activities (B)</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>		
Proceeds/(Repayment) from Short Term Borrowings	(8.87)	13.28
Finance Charges	(0.67)	(0.87)
<b>Cash generated from /(used in) Financing Activities (C)</b>	<b>(9.54)</b>	<b>12.41</b>
Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	0.59	(1.84)
Cash & Cash Equivalents at the beginning of year	0.88	2.72
<b>Cash &amp; Cash Equivalents at the end of year</b>	<b>1.47</b>	<b>0.88</b>

For and on behalf of the Board  
For Lead Financial Services Limited

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(Chairman)