

REGD. OFFICE: DESHNA CHAMBERS, B/H. KADVA PATIDAR VADI, USMANPURA,  
ASHRAM ROAD, AHMEDABAD-380014. (GUJARAT)  
CIN L 65910 GJ 1986 PLC 008864

To,  
The Deputy Manager,  
Department of Corporate Services,  
Bombay Stock Exchange Limited  
Dalal Street, Fort  
Mumbai - 400 001.

**Sub.: Submission of Unaudited financial results for the quarter and half year ended 30<sup>th</sup> September, 2025 pursuant to regulation 33 of the SEBI (Listing obligations and Disclosure requirements) regulations, 2015.**

**Encl:** Unaudited Financial results along with Limited Review Report

# K.Z. LEASING & FINANCE LTD.

REGD. OFFICE : DESHNA CHAMBERS, B/H. KADVA PATIDAR VADI, USMANPURA,  
ASHRAM ROAD, AHMEDABAD-380014.(GUJARAT) PHONE : 079-27543200  
CIN L 65910 GJ 1986 PLC 008864

## UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 SEPTEMBER, 2025

(Rs in Lacs except for earning per share data)

Sr. No.	Particulars	Quarter Ended			Half Yearly		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.9.2024	31.03.2025
		Un- Audited	Un- Audited	Un- Audited	Un- Audited	Un- Audited	Audited
I	Revenue from Operations	9.55	14.46	17.86	24.01	29.96	69.32
II	Other Income	(37.73)	155.98	217.95	118.25	542.53	164.00
III	Total Income (I+2)	(28.18)	170.44	235.81	142.26	572.49	233.32
IV	Expenses						
	a. Cost of material consumed	-	-	-	-	-	-
	c. Change in inventories of finished goods, work-in- process and stock-in-trade	-	-	-	-	-	-
	d. Employees benefits expense	17.53	20.26	25.13	37.79	41.96	93.66
	e. Finance costs	17.14	17.75	12.41	34.89	26.98	45.32
	f. Depreciation and amortisation expense	0.50	0.49	0.48	0.99	0.94	1.90
	h. Other Expenses	22.19	47.12	40.27	69.31	55.72	118.07
	Total Expenses (IV)	57.36	85.62	78.30	142.97	125.59	258.96
V	Profit before Exceptional Items and Extraordinary Items and Tax (3-4)	(85.54)	84.82	157.51	(0.72)	446.90	(25.63)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	(85.54)	84.82	157.51	(0.72)	446.90	(25.62)
VIII	Tax expense:						
	Current Tax	0.00	22.19	40.54	22.19	116.27	-
	Deferred Tax	(0.00)	0.00	(0.07)	-	(0.07)	(0.11)
	Short/(Excess) Provision for Income tax of earlier years	-	-	-	-	-	(6.79)
IX	Profit/(loss) for the period from continuing operation (VII-VIII)	(85.54)	62.62	117.04	(22.91)	330.70	(18.73)
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Other Comprehensive Income						
	A (i) Items that will not be reclassified subsequently to profit and loss						
	(a) Fair value changes of investments in equity shares	(49.97)	(119.43)	(13.08)	(169.40)	61.83	(198.92)
	(ii) Income tax on items that will not be reclassified subsequently to profit and loss	12.99	31.05	3.40	44.04	(16.08)	52.02
	B (i) Items that will be reclassified subsequently to profit and loss						
	(ii) Income tax on items that will be reclassified subsequently to profit and loss	-	-	-	-	-	-
	Total Comprehensive Income for the period (IX+XIII)	(122.52)	(25.75)	107.36	(148.27)	376.46	(165.63)
XIV	(Comprising Profit (Loss) and Other Comprehensive Income for the period)						
XV	Earnings per equity share (for continuing operation):						
	(1) Basic	(2.81)	2.06	3.85	(0.75)	10.87	(0.62)
	(2) Diluted	(2.81)	2.06	3.85	(0.75)	10.87	(0.62)

### Notes:

- The above un-Audited financial statement for quarter ended September 30, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th November, 2025 and Statutory Auditors of the Company have carried out limited review audit of the same.
- This statement has been prepared in accordance with the Companies( Indian Accounting Standards)Rules 2015(IND AS) prescribed under section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent applicable.
- IND AS 108 relating to segment wise reporting is Not Applicable as the Company operates in one primary segment i.e "Finance Segment".
- The Figures for the quarter ended 30th September, 2025 are the balancing figure between the un-audited figures of the year ended six month ended 30th September, 2025 and for the quarter ended 30th June, 2025.
- Figures of previous year / quarter were regrouped / rearranged wherever necessary.

For, K.Z. LEASING & FINANCE LTD.



Pravinkumar Keshavlal Patel  
Chairman & Managing Director

DIN: 00841628

Place: AHMEDABAD

Date : 12th November, 2025



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## UN-AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

(₹ in Lakhs)

Particulars		As at 30.9.2025	As at 31.03.2025
<b>A ASSETS</b>			
<b>1 Non-Current Assets</b>			
(a) Property, Plant and Equipment		6.66	7.65
(b) Capital work-in-progress			
(c) Other Intangible Assets			
(c) Financial Assets			
(i) Investments		1,832.41	1,687.02
(ii) Trade Receivables		-	
(iii) Loans		322.85	300.10
(d) Deferred Tax Assets (net)		-	
(e) Other Non-Current Assets		402.20	402.16
<b>Sub-total - Non-Current Assets</b>		<b>2,564.12</b>	<b>2,396.93</b>
<b>2 Current Assets</b>			
(a) Inventories		-	
(b) Financial Assets		-	
(i) Investment		-	
(ii) Trade Receivables		130.24	58.38
(iii) Cash and Cash Equivalents		0.54	2.96
(iv) Bank Balances other than (iii) above		-	
(v) Loans		-	17.10
(vi) Others (to be specified)		-	
(c) Current Tax Assets (Net)		-	
(d) Other Current Assets		25.69	0.57
<b>Sub-total - Current Assets</b>		<b>156.47</b>	<b>79.01</b>
<b>TOTAL - ASSETS</b>		<b>2,720.60</b>	<b>2,475.93</b>
<b>B EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
(a) Equity Share Capital		304.12	304.12
(b) Other Equity		1,477.04	1,603.12
<b>Sub-total - Equity</b>		<b>1,781.16</b>	<b>1,907.24</b>
<b>Liabilities</b>			
<b>Non-Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings		272.69	84.73
(ii) Trade Payables		-	
(iii) Other Financial Liabilities (other than those specified in item (b), to be specified)		-	
(b) Provisions		-	
(c) Deferred Tax Liabilities (Net)		190.83	234.87
(d) Other Non-Current Liabilities		8.69	8.69
<b>Sub-total - Non Current Liabilities</b>		<b>472.21</b>	<b>328.29</b>
<b>2 Current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings		409.74	115.87
(ii) Trade Payables			
Due to MSME			
Due to Other		11.07	10.92
(iii) Other Financial Liabilities			
(b) Other Current Liabilities		46.41	113.04
(c) Provisions		-	0.57
(d) Current Tax Liabilities (Net)		-	
<b>Sub-total - Current Liabilities</b>		<b>467.22</b>	<b>240.40</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>		<b>2,720.60</b>	<b>2,475.93</b>

Place: Ahmedabad  
Date: 12th November, 2025



For, K.Z. LEASING & FINANCE LTD.

Prayinkumar Keshavlal Patel  
Chairman & Managing Director  
DIN: 00841628

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Cash Flow Statement for the period ended 30th September 2025			(₹ in Lakhs)
Particular	For the period ended 30th September, 2025	For The Year Ended 31/03/2025	
<b>A. Cash Flow From Operating Activities</b>			
Net profit before tax and extra ordinary item	(0.72)	(25.63)	
Add :			
Depreciation	0.99	1.90	
	0.27	(23.73)	
Deduct :			
Dividend Income	21.95	51.47	
Bank Int. Income	16.99	33.03	
Long term Capital Gain	7.20	145.79	
Short Term Capital Gain	5.19	17.64	
Speculation Gain	0.03	(0.08)	
F & O Profit & Loss	61.22	(84.03)	
Interest Income of Income Tax	-	-	
Interest on NCD	5.67	-	
Short Term Profit on Mutual Fund	-	-	
Mutual Fund Interest	-	0.17	
	118.25	164.00	
Operating profit before working Capital Changes	(117.98)	(187.73)	
Changes in working capital			
Adjustment for (increase)/decrease in operating Assets:			
Loans	(5.65)	374.16	
Trade receivables & Other Current Assets	(103.38)	(24.03)	
Adjustment for increase/(decrease) in operating Liabilities:			
Trade payables	0.15	(5.61)	
Other financial Liabilities	-	-	
Non Financials Liabilities	(66.63)	11.44	
Provisions	(0.57)	(70.44)	
Cash Flow From Operation			
Cash Inflow before extraordinary items & prior year adjustment	(294.06)	97.79	
Extraordinary items and prior year adjustment		-	
Income tax paid	6.39	-	
Net cash from Operating activities (A)	(287.67)	97.79	
<b>B. Cash Flow From Investing Activities</b>			
Dividend Income	21.95	51.47	
Bank Int. Income	16.99	33.03	
Short term Capital Gain	5.19	17.64	
Long term Capital Gain	7.20	145.79	
Speculation profit	0.03	(0.08)	
Other items	61.22	(84.03)	
Interest Income of Income Tax	-	-	
Interest on NCD	5.67	-	
Short Term Profit on Mutual Fund	-	-	
Mutual Fund Interest	-	0.17	
Less:			
Increase in Investments & Other Non Current Assets	(314.83)	266.66	
Acquisition of Property, Plant and Equipment		(1.44)	
Net cash from Investing activities (B)	(196.59)	429.22	
<b>C. Cash Flow Arising From Financing Activities</b>			
Net Proceeds from Borrowings	481.83	(524.12)	
Net cash from Financing activities (C)	481.83	(524.12)	
Net increase in cash and Bank equivalents during the year(A+B+C)	(2.42)	2.89	
Add: Cash and Bank equivalents at the beginning of the year	2.96	0.07	
Cash and Bank equivalents at the end of the year	0.54	2.96	

Place: Ahmedabad  
Date : 12th November, 2025



For, K Z LEASING & FINANCE LTD.

*Prayankumar Keshavlal Patel*  
Prayankumar Keshavlal Patel  
Chairman & Managing Director  
DIN: 00841628



**LIMITED REVIEW REPORT**

Independent Auditor's Review Report on Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,  
The Board of Directors,  
K Z LEASING & FINANCE LIMITED,

1. We have reviewed the accompanying statement of Standalone unaudited financial results of **K Z LEASING & FINANCE LIMITED**, for the quarter ended 30<sup>th</sup> September, 2025, ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. This Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on this Statement based on our review.

2. **Management's Responsibility for the statement:**

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. **Auditor's Responsibility:**

We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the review to obtain reasonable assurance about whether the financial results are free of material misstatement(s). A review is limited primarily to inquire Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



4. Conclusion:

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, S V J K and Associates  
Chartered Accountants  
FRN: 135182W

*Reeturaj*

Reeturaj Verma  
Partner  
M. No.: 193591  
UDIN: 25193591BMJGQX4876



Date: 12<sup>th</sup> November, 2025  
Place: Ahmedabad