



# K.Z. LEASING & FINANCE LTD.

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

## STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER, 2022

		QUARTERLY			9 MONTHS ENDED		YEARLY
Particulars		31.12.2022	30.09.2022	31.12.2021	31.12.22	31.12.21	31.03.22
(Rs in Lacs)							
I	Revenue from operations						
i	Interest Income	23.04	20.41	20.73	65.34	62.42	84.30
	Dividend Income	6.35	7.77	2.31	28.39	14.48	22.70
	Net Gain on Fair Value Change	32.06	28.81	65.64	60.86	147.56	117.13
	Other Income	.10			0.10		
	<b>Total Revenue from Operations</b>	<b>61.55</b>	<b>56.99</b>	<b>88.74</b>	<b>154.69</b>	<b>224.46</b>	<b>224.19</b>
II	Expenses						
	Finance Cost	7.23	7.74	11.78	24.23	41.01	54.92
	Employee benefits expense	12.05	7.36	10.02	26.30	23.99	36.28
	Depreciation and amortisation expenses	0.23	0.18	0.15	0.58	0.44	0.58
	Other expenses	9.59	10.85	5.16	32.95	49.37	109.97
	<b>Total Expenses</b>	<b>29.10</b>	<b>26.13</b>	<b>27.11</b>	<b>84.06</b>	<b>114.81</b>	<b>201.75</b>
	<b>Profit before exceptional item and taxes (III-IV)</b>	<b>32.45</b>	<b>30.86</b>	<b>61.63</b>	<b>70.63</b>	<b>109.65</b>	<b>22.44</b>
	Exceptional Item			52.62	-	52.62	
	<b>Profit before tax (III - IV)</b>	<b>32.45</b>	<b>30.86</b>	<b>9.01</b>	<b>70.63</b>	<b>57.03</b>	<b>22.44</b>
VI	Tax Expenses ::						
a	Current tax	-	-	-			
b	Deferred tax	-	-	-			
c	Adjustments of earlier year tax	-	-	-			
	<b>Total tax expense</b>	<b>-</b>	<b>-</b>	<b>-</b>			
VII	<b>Profit after tax (V - VI)</b>	<b>32.45</b>	<b>30.86</b>	<b>9.01</b>	<b>70.63</b>	<b>57.03</b>	<b>22.44</b>
VIII	Other comprehensive income						
a	Items that will not be reclassified to profit or loss						
	(A)(i) Items that will not be reclassified to profit or loss	120.02	(58.61)	(19.78)	(154.07)	206.20	227.67
	(ii) Income tax relating to ites that will not be reclassified to profit and loss	(31.21)	15.23	5.14	40.05	(53.61)	(59.19)
		88.81	(43.38)	(14.64)	(114.02)	152.59	168.48
IX	<b>Total Comprehensive Income for the period(IX + X)</b>	<b>121.26</b>	<b>(12.52)</b>	<b>(5.63)</b>	<b>(43.39)</b>	<b>209.62</b>	<b>190.92</b>
X	Earnings per Equity Share (Nominal value per share Rs. 10):						
	Basic and Diluted(Rs.)	1.07	1.01	0.30	2.32	1.88	0.74

**Notes:**

1. The above results, reviewed by the Audit Committee, were approved and taken on record by the Board of Directors at their Meeting held on and have also been subjected to "Limited Review" by the Statutory Auditors.
2. The Company adopted Indian Accounting Standards ("IND AS") notified by Ministry of Corporate Affairs with effect from April 01, 2019 and accordingly the financial results for all periods presented have been prepared in accordance with the recognition and measurement principles laid down in the IND AS -34 " Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and the other accounting principles generally accepted in India. The date of transition to IND AS is April 01, 2018. The Impact of transition has been accounted for in opening reserves and the comparatives period results have been restated accordingly.
3. In accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, the Statutory Auditors of the Company have carried out Limited Review

4. The Company has only one Director, i.e. Mr. Anand K. Patel, who is a qualified Chartered Accountant and qualified in terms of Indian Accounting Standard - 34 for Transitioning companies.

5. Reasons of working period have been explained in separate note in the financial statements.

FOR CELEBRATIONS AND PROMOTION

Mr. Anand K. Patel  
Managing Director  
(Date: 20/01/2020)



Place: Anandapur  
(Date: 20/01/2020)

