



P. K. Leasing & Finance Ltd.

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Kolkata-700 001 • Phone : +91 33 2225 3123
E-mail : anilpkf@yahoo.co.in • anilpkf@gmail.com
Web : www.pkleasing.in

CIN : L65910WB1992PLC055895

Date: 24-05-2018

The Listing Department
Metropolitan Stock Exchange of India Ltd
4th Floor, Vibavor Towers
Plot No. C-62, opp. Trident Hotel
Bandra Kurla Complex, Bandra East
Mumbai-400098

Symbol: PKLEASING

The Secretary
The Calcutta Stock Exchange Ltd
7, Lyons Range
Kolkata-700 001

Scrip Code No. 10026186

Ref: Regulation 33 of SEBI (LODR) Regulations 2015

Sub: Financial results along with Audit Report for financial year ended March 31, 2018 (2017-2018)

Dear Sir,

With Reference to the above mentioned subject and in terms of Regulation 33 of SEBI (LODR) Regulations 2015, Kindly find enclosed herewith the financial results along with Audit Report for financial Year ended March 31, 2018.

Please find the above in order and do the needful & oblige.

Thanking you,

Yours faithfully,
For P. K. LEASING & FINANCE LTD

ANIL AGARWAL
(MANAGING DIRECTOR)
DIN: 00315722

Encl: As above

Independent Auditor's Report

To
The Members of
P.K. LEASING & FINANCE LIMITED

REPORT ON THE STANDALONE FINANCIAL STATEMENTS

We have audited the accompanying standalone financial statements of **P.K. Leasing & Finance Ltd** (the Company'), which comprise the balance sheet as at 31st March 2018, the Statement of profit and loss (Which includes Other Comprehensive Income) and the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

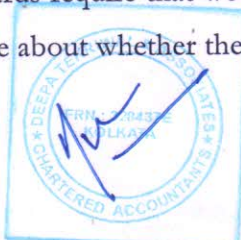
MANAGEMENT'S RESPONSIBILITY FOR THE STANDALONE FINANCIAL STATEMENTS

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these standalone Ind AS financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these standalone Ind As financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit of the Ind As financial statement in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Standalone Ind As financial statements are free from material misstatements.



An audit involves performing procedures to obtain audit evidences about the amounts and the disclosures in the Ind As financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatements in the Ind As financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the Ind AS financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the Ind As financial statements.

We believe that the audit evidences we have obtained are sufficient and appropriate to provide a basis for our audit opinion on the standalone Ind As financial statements.

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone Ind As financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Ind AS, of the state of affairs of the Company as at 31st March 2018 and its profit and loss Statement (Financial Performance includes Other Comprehensive Income) and its cash flows for the year ended on that date.

OTHER MATTERS

The comparative financial information of the company for the year ended 31st March 2017 and the transition date opening balance sheet as at 1st April 2016 included in these standalone Ind AS financial statements are based on the previously issued statutory financials statements prepared in accordance with the Companies Act (Accounting Standard) Rules 2006 audited by the predecessor auditor whose report for the year ended 31st March 2017 and 31st March 2016 respectively expressed an unmodified opinion those financial statements , as adjusted for the differences, as applicable , in the accounting principles adopted by the company on transition Ind AS , which have been audited by us.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure A, a statement on the matters specified in the paragraph 3 and 4 of the order.



