



P. K. Leasing & Finance Ltd.

P-36, India Exchange Place, 4th Floor
Kolkata-700 001 • Phone : +91 33 2225 3123
E-mail : anilpklf@yahoo.co.in • anilpklf@gmail.com
Web : www.pkleasing.in
CIN : L65910WB1992PLC055895

Date: 11-11-2019

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

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

Symbol: PKLEASING

Scrip Code No. 10026186

Ref: Regulation 30 & Regulation 33 of SEBI (LODR) Regulations 2015

Sub : Unaudited standalone financial results along with Limited Review Report for the 2nd Quarter ended 30th September 2019 & Outcome of Board Meeting held on 11th November 2019

Dear Sir

With reference to the above-mentioned subject, we write to inform you that at the meeting of the Board of Directors of the company held today i.e on 11th November 2019, the Board of Directors of the Company has considered and approved the following business items:

1. Approved the Unaudited standalone Financial result of the Company for the 2nd Quarter ended 30th September 2019
2. The Unaudited standalone Financial Result of the Company for the 2nd Quarter ended 30th September 2019 along with the Limited Review Report thereon is enclosed herewith.

You are kindly requested to take the same on record.

Thanking you
Yours faithfully
For P K Leasing & Finance Limited

Anil K. Ghoshal
(MANAGING DIRECTOR)
DIN: 00315722

Encl : As above



Limited Review Report for P. K. LEASING & FINANCE LTD.

TO
The Board of Directors
P K LEASING & FINANCE LTD

We have reviewed the accompanying statement of unaudited financial result **P.K. LEASING & FINANCE LTD.** for the period ended **30th September, 2019**. 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 these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and Analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (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 JSGA & ASSOCIATES.
Firm Registration No - 016078C
Chartered Accountants

Ashish Kumar Goenka
Partner
Membership No. 068343
UDIN: 19068343AAAADB8989



Place: Kolkata
Date : 11th November, 2019

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2019

(In Lakhs)

| Particulars | Quarter ended | | | Half year ended | | Year ended |
|---|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|
| | 30-Sep-19 (Refer Note) | 30-Jun-19 (Reviewed) | 30-Sep-18 (Reviewed) | 30-Sep-19 (Reviewed) | 30-Sep-18 (Reviewed) | 31-Mar-19 (Audited) |
| 1. Income | | | | | | |
| (a) Income From Operations | 6.05 | 5.89 | 5.69 | 11.94 | 11.21 | 23.28 |
| (b) Other Operating Income | 0.00 | 0.15 | 0.02 | 0.15 | 0.03 | (0.21) |
| Total Income from Operations | 6.05 | 6.03 | 5.71 | 12.09 | 11.24 | 23.07 |
| 2. Expenses | | | | | | |
| (a) Employee Benefits Expense | 2.60 | 0.30 | 1.60 | 2.90 | 3.10 | 6.20 |
| (b) Depreciation/ Amortisation | 0.40 | 0.40 | 0.54 | 0.80 | 1.09 | 2.17 |
| (c) Operating and Other expenses (Any Items exceeding 10% of the total expenses relating to the continuing operation to be shown separately) | | | | | | |
| Director Remunation | 3.00 | 3.00 | 2.70 | 6.00 | 5.40 | 10.80 |
| Professional expenses | 0.32 | 0.43 | 0.18 | 0.75 | 0.54 | 1.41 |
| Other Expenses | 0.44 | 0.50 | 0.42 | 0.94 | 0.85 | 1.24 |
| Listing Fees | - | 0.94 | - | 0.94 | 0.94 | 0.94 |
| Total Expenses | 6.76 | 5.57 | 5.44 | 12.33 | 11.92 | 22.76 |
| 3. Profit/ (Loss) from operations before other income, finance costs & exceptional items (1-2) | (0.71) | 0.46 | 0.27 | (0.24) | (0.68) | 0.31 |
| 4 Other Income | | | | | | |
| 5. Profit/ (Loss) from ordinary activities before finance cost & exceptional items (3+4) | (0.71) | 0.46 | 0.27 | (0.24) | (0.68) | 0.31 |
| 6 Finance Costs | | | | | | |
| 7. Profit/ (Loss) from ordinary activities after finance cost but before exceptional items (5-6) | (0.71) | 0.46 | 0.27 | (0.24) | (0.68) | 0.31 |
| 8. Contingent Provisions against Standard Assets | | | | | | (0.05) |
| 9. Profit/(Loss) from ordinary activities before Tax (7-8) | (0.71) | 0.46 | 0.27 | (0.24) | (0.68) | 0.37 |
| 10. Tax Expenses (Including Deferred Tax) | | | | | | (0.03) |
| - Current Tax Charge/(Credit) | | | | | | - |
| - Fringe Benefits Tax | | | | | | - |
| - MAT Credit entitlement | | | | | | - |
| - Deferred Tax Charge /(Credit) | | | | | | - |
| 11. Income Tax in respect of earlier years | | | | | | - |
| 11. Net Profit/(Loss) from ordinary activities after Tax (9-10) | (0.71) | 0.46 | 0.27 | (0.24) | (0.68) | 0.40 |
| 12. Extraordinary Items | | | | | | - |
| 13. Net Profit/ (Loss) for the Period/Year (11-12) | (0.71) | 0.46 | 0.27 | (0.24) | (0.68) | 0.40 |
| 14. Paid-up Equity Share Capital (Face Value ₹ 10/- each) | 311.04 | 311.04 | 311.04 | 311.04 | 311.04 | 311.04 |
| 15. Reserves excluding Revaluation Reserves as per the balance sheet of the previous year | 10.62 | 10.62 | 10.22 | 10.62 | 10.22 | 10.22 |
| Earnings Per Share (EPS) | | | | | | |
| 16. Earnings per share- Basic & Diluted (₹) * | | | | | | |
| 16 (i) Earnings Per Share (before extraordinary items) (Face Value ₹ 10/- each) | | | | | | |
| Working | | | | | | |
| (Face Value ₹ 10/- each) | | | | | | |
| (a) Basic & Diluted | (0.02) | 0.01 | 0.01 | (0.01) | (0.02) | 0.01 |
| (b) Diluted | | | | | | |
| 16 (ii) Earnings Per Share (after extraordinary items) (Face Value ₹ 10/- each) | | | | | | |
| Working | | | | | | |
| (Face Value ₹ 10/- each) | | | | | | |
| (a) Basic & Diluted | (0.02) | 0.01 | 0.01 | (0.01) | (0.02) | 0.01 |

Notes:

- The above result have been prepared in accordance with The Accounting Standard (Ind AS) notified under section 133 of the company Act, 2013, read together with Company (Indian Accounting Standard) Rules, 2015
- The above result have been reviewed by the Audit Committee and thereafter, were approved & Taken on the record by the Board of Directors of the Company at their meeting held on November 11, 2019. The Statutory Auditor have expressed an unmodified audit opinion on these financial result.
- As the Company has only one segment which is NBFC operations Therefore disclosure related to segment as required by Accounting Standard 17 is not applicable and according not made.
- Deferred Tax calculation as per Ind AS 12 is considered by the company on annual basis.
- Earlier Period figures have been regrouped /rearranged wherever necessary.

Place : Kolkata

Date : 11th Nov 2019



For P.K LEASING & FINANCE LTD

Anil Kr. Agarwal
Managing Director
DIN : 00315721

P.K.LEASING & FINANCE LTD

Regd. Office : P-36 India Exchange Place, 4th Floor, Kolkata 700 001, (W.B.), India
 Telephone : 033 2225 3123, E-mail : anilpklf@yahoo.co.in, Website : www.pkleasing.in
 CIN : L65910WB1992PLC055895

Statement of Assets and Liabilities for the Companies for the Half Year ending 30.09.2019

| Standlone / Statement of Assets and Liabilities Particular | As at | As at |
|---|-------------------------------|-----------------------------------|
| | Half Year ended 30.09.2019 | Previous Year ended 31.03.2019 |
| A EQUITY AND LIABILITIES | | |
| 1 Shareholders' fund | | |
| (a) Share Capital | 311.04 | 311.04 |
| (b) Reserves & Surplus | 10.38 | 10.62 |
| Sub-total-Shareholders' funds | 321.42 | 321.66 |
| 2 Non-current liabilities | | |
| (a) Long-term borrowings | | |
| (b) Deferred tax liabilities (net) | | |
| (c) Other long-term liabilities | | |
| (d) Long-term provisions | | |
| Sub-total-Non-current liabilities | | |
| 3 Current liabilities | | |
| (a) Trade payables | 2.53 | 0.56 |
| (b) Other current liabilities | | |
| (c) Short-term provisions | 0.54 | 0.54 |
| Sub-total current liabilities | 3.07 | 1.11 |
| TOTAL- EQUITY AND LIABILITIES | 324.49 | 322.77 |
| B ASSETS | | |
| 1 Non-current assets | | |
| (a) Fixed assets | | |
| Tangible assets | 8.15 | 8.95 |
| Intangible assets | | |
| Capital Work in Progress | | |
| (b) Non-current investments | 70.00 | 70.00 |
| (c) Long-term loans and advances | | |
| (d) Deferred Tax Assets | 0.79 | 0.79 |
| Sub-total-Non-current assets | 78.94 | 79.74 |
| 2 Current assets | | |
| (a) Cash and Bank Balances | 1.64 | 5.92 |
| (c) Loans and Others | 241.06 | 233.07 |
| (e) Current Tax Assets (Net) | 2.84 | 4.03 |
| Sub-total-current assets | 245.54 | 243.02 |
| TOTAL- ASSETS | 324.49 | 322.77 |

Notes:

1. Segment reporting under As 17 is not applicable as more than 90% of revenue comes from one segment
2. Previous year's figures have been regrouped and rearranged, wherever necessary.
3. The above results have been reviewed by the auditors committee of Directors. The Board of Directors have approved the results in their meeting. The same has been subject to statutory audit.

Place : KOLKATA
 Date : 11th November 2019



For P K LEASING & FINANCE LTD

Anil Kr. Agarwal
 Anil Kr. Agarwal
 Managing Director
 DIN : 00315721

Cash Flow Statement for the half year ending 30.09.2019

| | PARTICULARS | Year ended 30 September, 2019 | Year ended 31st March, 2019 |
|-----------|--|----------------------------------|--------------------------------|
| A. | Cash flow from Operating Activities | | |
| | Profit before Taxation | (0.24) | 0.32 |
| | Adjustments for : | | |
| | Depreciation | 0.80 | 2.17 |
| | (Profit)/ Loss on sales of Investment | - | 0.24 |
| | Operating Profit before Working Capital changes | 0.55 | 2.72 |
| | Adjustments for Working Capital Changes: | | |
| | Increase/ (Decrease) in Trade Payable | 1.97 | 0.06 |
| | Increase/ (Decrease) in Other Current Liabilities | | 0.18 |
| | (Increase)/ Decrease in Advances | (7.99) | 2.54 |
| | Cash Generated from Operations | (5.47) | 5.51 |
| | Income Tax Paid | 1.18 | (2.58) |
| | Net cash flow from Operating Activities | (4.28) | 2.93 |
| B. | Cash flow from Investing Activities | | |
| | (Increase)/ Decrease in Investment | - | 2.51 |
| | Profit/ (Loss) on sales of Investment | - | (0.24) |
| | Net cash flow from Investing Activities | - | 2.27 |
| C. | Cash flow from Financing Activities | | |
| | Net Cash flow from Financing Activities | | |
| | Net Decrease in cash and cash equivalents | (4.28) | 5.21 |
| | Cash and Cash equivalents - Opening Balance | 5.92 | 0.71 |
| | Cash and Cash equivalents - Closing Balance | 1.64 | 5.92 |

Explanations:

- (0.00)
- The Cash Flow Statement has been prepared under the indirect method as given in the Accounting Standard on Cash Flow Statement (AS-3) as per Companies Accounting Standard Rules, 2006.
 - Previous year's figures have been regrouped / rearranged wherever necessary.

This is the Cash Flow Statement referred to in our Report of even date.

Place : KOLKATA
Date : 11th November 2019



For P K LEASING & FINANCE LTD

Anil Agarwal
Anil Kr. Agarwal
Managing Director
DIN : 00315721