**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: 08-11-2025**

**The Listing Department**
**Metropolitan Stock Exchange of India Ltd**
**Building A, Unit 205(A), 2nd Floor, Agastya Corporate Park,**
**Sunder Baug Lane, L.B.S. Road, Kurla (W), Mumbai - 400070**

**Symbol: PKLEASING**

**Ref: Regulation 33 of SEBI (LODR) Regulations 2015**

**Sub: Unaudited standalone financial results, Limited Review Report, Cash-flow statement, statement of assets & liabilities for the Quarter/half year ended 30th September 2025 & Outcome of Board Meeting held on 8h November 2025**

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 8th November, 2025, commenced at 02:00 P.M and concluded at 03:00 P.M.**, the Board of Directors of the Company has considered and approved the following business items:

1. Approved the Unaudited standalone financial results, Limited Review Report, Cash-flow statement, statement of assets & liabilities for the Quarter/half year ended 30th September 2025.

2. The Unaudited standalone financial results, Limited Review Report, Cash-flow statement, statement of assets & liabilities for the Quarter/half year ended 30th September 2025 and 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 Agarwal

ANIL KUMAR AGARWAL
**(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 of **P.K. LEASING & FINANCE LTD.** for the quarter ended **30th September, 2025.**

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 Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). 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

JSGA & ASSOCIATES * Poddar Court, Gate#2, 5th Floor, Room No.-548 * 18, Rabindra Sarani, KOLKATA 700001 Chartered Accountants

Ashish Kumar Goenka
Partner
Membership No. 068343
Place: Kolkata
Date: 08th Nov 2025
UDIN- 25068343BMKQZW2337

**P.K.LEASING & FINANCE LTD**

Regd. Office : P-36 India Exchange Place, 4th Floor, Kolkata 700 001, (W.B.), India

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CIN : L65910WB1992PLC055895

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2025**

| Particulars | Quarter ended | | | Half Year Ended | | Year ended |
|---|---|---|---|---|---|---|
| | 30-Sep-25 (Refer Note) | 30-Jun-25 (Refer Note) | 30-Sep-24 (Reviewed) | 30-Sep-25 (Refer Note: ) | 30-Sep-24 (Refer Note: ) | 31-Mar-25 (Audited) |
| **Revenue From Operations** | | | | | | |
| (a) Interest Income | 7.46 | 7.64 | 6.26 | 15.10 | 12.68 | 27.67 |
| I. Total Revenue from Operations | | | | | | |
| II. Other Income | | | | - | - | 0.09 |
| III. Total Income (I+II) | **7.46** | **7.64** | **6.26** | **15.10** | **12.68** | **27.76** |
| **Expenses** | | | | | | |
| (a) Employee Benefits Expense | 2.70 | 2.70 | 2.55 | 5.40 | 4.80 | 9.70 |
| (b) Depreciation/ Amortisation | 0.04 | 0.04 | 0.09 | 0.07 | 0.19 | 0.41 |
| (c) Operating and Other expenses (Any Items exceeding 10% of the total expences relating to the continuing operation to be shown separately ) | | | | | | |
| Director Remunation | 3.00 | 3.00 | 3.00 | 6.00 | 6.00 | 12.00 |
| Professional expences | 0.59 | 0.45 | 0.44 | 1.04 | 0.89 | 1.92 |
| Other Expences | 0.79 | 0.96 | 0.36 | 1.75 | 1.65 | 2.84 |
| Listing Fees | | 0.65 | - | 0.65 | 0.65 | 0.65 |
| **IV.Total Expenses** | **7.12** | **7.80** | **6.43** | **14.92** | **14.16** | **27.52** |
| **V.Profit/ (Loss) before tax (III-IV)** | **0.34** | **(0.16)** | **(0.17)** | **0.18** | **(1.49)** | **0.24** |
| **VI. Tax Expenses** | | | - | | | **0.10** |
| - Current Tax Charge/(Credit) | | | - | | | 0.03 |
| - Deferred Tax Charge /(Credit) | | | - | | | 0.07 |
| - Income Tax in respect of earlier years | | | - | | | - |
| **VII. Net Profit/ (Loss) for the Period/Year (V-VI)** | **0.34** | **(0.16)** | **(0.17)** | **0.18** | **(1.49)** | **0.14** |
| VIII. Other Comprehensive Income | | | | | | |
| (A) (i) Items that will not be reclassified to profit or loss (specify items and amounts) | | | | | | |
| - Equity Instruments through Other Comprehensive Income | | | | | | **12.45** |
| (ii) Income tax relating to items that will not be reclassified to profit or loss | | | | | | **(1.62)** |
| Subtotal (A) | | | | | | **10.83** |
| (B) (i) Items that will be reclassified to profit or loss (specify items and amounts) | | | | | | |
| (ii) Income tax relating to items that will be reclassified to profit or loss | | | | | | |
| Subtotal (B) | | | | | | |
| Other Comprehensive Income (A + B) | - | - | - | | | **10.83** |
| **IX.Total Comprehensive Income for the period (VII+VIII)** | **0.34** | **(0.16)** | **(0.17)** | **0.18** | **(1.49)** | **10.97** |
| **X.Earnings Per Share (EPS)** | | | | | | |
| (a) Basic & Diluted | 0.01 | (0.01) | (0.01) | 0.01 | (0.05) | 0.00 |

**Notes:**

1 The above Statement of Standalone unaudited Financial Results for the quarter and three months ended 30th September, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 08th November, 2025,

2 The management is of the view that the business of the Company predominantly falls within a single primary segment viz. "Financial and Related Services" and hence there are no separ reportable segments as per Ind-AS 108 dealing with segment reporting.

4 The details of investor complaints for the quarter & three months ended 30th September, 2025 are as below

| Investors Complaints | ---------- | ---------- | ---------- | ---------- | ---------- |
|---|---|---|---|---|---|
| Pending at the beginning of the quarter | ---------- | ---------- | ---------- | ---------- | ---------- |
| Received during the quarter | ---------- | ---------- | ---------- | ---------- | ---------- |
| Disposed off during the quarter | ---------- | ---------- | ---------- | ---------- | ---------- |
| Remain unresolved at the end of the quarter | ---------- | ---------- | ---------- | ---------- | ---------- |

The above statement of Standalone unaudited Financial Results for the quatier & tunce mondis ended 30th September, 2025 is also available on the website of the Company (www.pkleasing.in), The BSE Limited (www.bscindia.com) and The Calcutta Stock Exchange Limited (www.cse-india.com).

5 Figures pertaining to the previous year/period have been rearranged/regrouped , reclassified and restated, wherever considered necessary, to make them comparable with those of current year/ periods.

P. K. LEASING & FINANCE LTD. KOLKATA

For P. K. LEASING & FINANCE LTD

Anil Agarwal.

Managing Director

**Place : Kolkata**

**Date : 08th Day of November ,2025**

**P.K.LEASING & FINANCE LTD**

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**Statement of Assets and Liabilities for the Companies for the Half year ended 30.09.2025**

**(Rs. In Lakhs)**

| | | | As at | As at |
|---|---|---|---|---|
| | | **Standlone / Statement of Assets and Liabilities Particular** | **Half year ended 30th Sep 2025** | **Previous Year ended 31.03.2025** |
| | | **ASSETS** | | |
| (1) | | **Financial Assets** | | |
| | | Cash & Cash Equivalents | 3.02 | 3.06 |
| | | Loans | 244.96 | 243.29 |
| | | Investments | 148.09 | 148.09 |
| (2) | | Non-Financial Assets | | |
| | | Current Tax Assets(Net) | 2.74 | 2.74 |
| | | Deferred Tax Assets (Net) | - | - |
| | | Property, Plant & Equipment | 3.59 | 3.66 |
| | | Total Assets | 402.39 | 400.83 |
| | | LIABILITY AND EQUITY | | |
| | | LIABILITIES | | |
| **(1)** | | **Financial Liabilities** | | |
| | (a) | **Payables** | | |
| | | Trade payables | | |
| | | (i)Total outstanding dues of micro enterprises and small enterprises | | |
| | | (ii)Total outstanding dues of creditors other than micro enterprises and small enterprises | 1.89 | 0.51 |
| | | Other payables | | |
| | | (i)Total outstanding dues of micro enterprises and small enterprises | | |
| | | (ii)Total outstanding dues of creditors other than micro enterprises and small enterprises | | |
| (2) | | Non- Financial Liabilities | | |
| | | Deferred Tax liabilities(Net) | 14.15 | 14.15 |
| (3) | | EQUITY | | |
| | | Equity Share Capital | 311.04 | 311.04 |
| | | Other Equity | 75.30 | 75.12 |
| | | Total Liabilities and Equity | **402.39** | **400.83** |
| | | | - | - |

Notes:

1. Segment reporting under IndAs 108 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.

FOR, P K LEASING & FINANCE LTD

For P. K. LEASING & FINANCE LTD

Anil Kumar Agarwal
Managing Director
Din : 0315722

Managing Director

Place : KOLKATA
Date : 08th Nov 2025

P. K. LEASING & FINANCE LTD KOLKATA

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**Cash Flow Statement for the Half year ended 30.09.2025**

(Amount Rs. lakhs)

| | PARTICULARS | Half year ended 30th Sep 2025 | Previous Year ended 31.03.2025 |
|---|---|---|---|
| A. | **Cash flow from Operating Activities** | | |
| | Profit before Taxation | 0.18 | 0.24 |
| | Adjustments for : | | |
| | Depreciation | 0.07 | 0.41 |
| | Provision against Standard Asset | - | 0.00 |
| | (Profit)/ Loss on sales of Investment | | (0.09) |
| | Operating Profit before Working Capital changes | 0.25 | 0.56 |
| | Adjustments for Working Capital Changes: | | |
| | Increase/ ( Decrease ) in Trade Payable | 1.38 | 0.06 |
| | Increase/ ( Decrease ) in Other Current Liabilities | - | - |
| | (Increase)/ Decrease in Advances | (1.67) | (0.44) |
| | (Increase)/ Decrease in Other Current Assest | | - |
| | Cash Generated from Operations | (0.04) | 0.17 |
| | Income Tax Paid | | (0.11) |
| | **Net cash flow from Operating Activities** | (0.04) | 0.06 |
| B. | **Cash flow from Investing Activities** | | |
| | (Increase)/ Decrease in Investment | - | - |
| | Profit/ (Loss) on sales of Investment | - | 0.09 |
| | **Net cash used in Investing Activities** | - | 0.09 |
| C. | **Cash flow from Financing Activities** | | |
| | **Net Cash flow from Financing Activities** | - | - |
| | Net Decrease in cash and cash equivalents | (0.04) | 0.16 |
| | Cash and Cash equivalents - Opening Balance | 3.06 | 2.90 |
| | Cash and Cash equivalents - Closing Balance | 3.02 | 3.06 |
| | Explanations: | 0.00 | 0.00 |

**Explanations:**

a) The Cash Flow Statement has been prepared under the indirect method as given in the Accounting Standard on IND AS 7

b) Previous year's figures have been regrouped / rearranged wherever necessary.

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

P.K. LEASING & FINANCE LTD. KOLKATA

FOR, P K LEASING & FINANCE LTD

For P. K. LEASING & FINANCE LTD

Anil Kumar Agarwal
Managing Director
Din : 0315722

Managing Director

Place : KOLKATA
Date : 08th Nov 2025