

# ***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

12<sup>th</sup> August, 2024

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

Company Code: 511728

Dear Sir,

**Sub.: Submission of Unaudited financial results for the quarter ended 30<sup>th</sup> June, 2024 pursuant to regulation 33 of the SEBI (Listing obligations and Disclosure requirements) regulations, 2015.**

With reference to above, it is hereby informed that the Unaudited results for the quarter ended 30<sup>th</sup> June, 2024 were adopted, approved and taken on record at the meeting of the Board of Directors of the Company held on Monday, 12<sup>th</sup> August, 2024 at the Registered Office of the Company at 1<sup>st</sup> Floor Deshana Chamber B/H Kadwapattidar Wadi, Ashram Road Ahmedabad.

The said Unaudited results along with the Limited Review Report are attached herewith.

Kindly take the same on your record.

Thanking you,

Yours Faithfully,  
For, K Z LEASING AND FINANCE LIMITED

Director, CFO  
Ankit P Patel  
(Din: 02901371)

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

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## UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE, 2024

(Rs in Laacs except for earning per share data)

Sr. No.	Particulars	Quarter Ended / Year Ended			
		30.06.2024		31.03.2024	
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from Operations	12.10	(0.53)	30.02	60.74
II	Other Income	324.58	(62.77)	249.50	424.87
III	<b>Total Income (I+2)</b>	<b>336.68</b>	<b>(63.30)</b>	<b>279.52</b>	<b>485.61</b>
IV	<b>Expenses</b>				
	a. Cost of material consumed	-	-	-	-
	c. Change in inventories of finished goods, work-in-process and stock-in-trade	-	-	-	-
	d. Employees benefits expense	16.83	40.54	13.79	90.63
	e. Finance costs	14.56	12.71	12.43	43.58
	f. Depreciation and amortisation expense	0.45	0.42	0.27	1.33
	h. Other Expenses	15.45	104.94	19.85	179.67
	<b>Total Expenses (IV)</b>	<b>47.29</b>	<b>158.60</b>	<b>46.34</b>	<b>315.20</b>
V	<b>Profit before Exceptional Items and Extraordinary Items and Tax (3-4)</b>	<b>289.39</b>	<b>(221.90)</b>	<b>233.18</b>	<b>170.41</b>
VI	Exceptional items	-	-	(9.97)	(73.22)
VII	<b>Profit/(loss) before tax (V-VI)</b>	<b>289.39</b>	<b>(221.90)</b>	<b>223.21</b>	<b>97.20</b>
VIII	<b>Tax expense:</b>				
	Current Tax	75.73	(57.72)	58.03	25.25
	Deferred Tax	0.00	0.02	-	0.02
	Short/(Excess) Provision for income tax of earlier years	-	(0.22)	-	(0.22)
IX	<b>Profit/(loss) for the period from continuing operation (VII-VIII)</b>	<b>213.66</b>	<b>(163.98)</b>	<b>165.18</b>	<b>72.14</b>
X	Profit/(loss) from discontinued operations	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-
XIII	<b>Other Comprehensive Income</b>				
	<b>A (i) Items that will not be reclassified subsequently to profit and loss</b>				
	(i) Fair value changes of investments in equity shares	74.92	129.78	86.68	413.21
	(ii) Income tax on items that will not be reclassified subsequently to profit and loss	(19.48)	(33.74)	(22.54)	(107.43)
	<b>B (i) Items that will be reclassified subsequently to profit and loss</b>				
	(ii) Income tax on items that will be reclassified subsequently to profit and loss	-	-	-	-
XIV	<b>Total Comprehensive Income for the period (IX+XIII)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>269.10</b>	<b>(67.94)</b>	<b>229.32</b>	<b>377.92</b>
XV	<b>Earnings per equity share (for continuing operation):</b>				
	(1) Basic	7.03	(5.39)	5.43	2.37
	(2) Diluted	7.03	(5.39)	5.43	2.37

**Notes:**

1. The above un-Audited financial statement for quarter ended June 30, 2024 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th August, 2024 and Statutory Auditors of the Company have carried out limited review audit of the same.
2. 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.
3. IND AS 108 relating to segment wise reporting is Not Applicable as the Company operates in one primary segment i.e. "Finance Segment".
4. The Figures for the quarter ended 31st March, 2024 are the balancing figure between the audited figures of the year ended 31st March, 2024 and nine months ended 31st December, 2023.
5. Figures of previous year / quarter were regrouped / rearranged wherever necessary.

Place: AHMEDABAD  
Date : 12/08/2024



For, K.Z. LEASING & FINANCE LTD.

Pravinkumar K. Patel  
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> June, 2024, ("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**

*Reetraj*

**Reeturaj Verma  
Partner  
M. No.: 193591**



**Place: Ahmedabad  
Date: 12<sup>th</sup> August, 2024  
UDIN: 24193591BKAFOR7576**