

CIN: L74899DL1994PLC057107

Email: investor_gdl.1995@yahoo.com, Website: www.gdlfinance.com

Date: 29th October, 2021

To

The Department of Corporate Services
BSE Limited
Phiroze, Jeejeebhoy Towers
Dalal Streets
Mumbai – 400001

**Sub: Un-Audited Financial Results for Quarter and half year ended on 30.09.2021
(BSE Scrip-530855)**

Dear Sir/Madam,

In context of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015. The board of directors of our Company, GDL Leasing and Finance Limited, in their meeting held today on Friday, 29th Day of October, 2021, commenced at 05.00 PM and concluded at 05.30 PM at its registered office situated at B-3/91, Ashok Vihar, Phase II, New Delhi-110052 of Company has approved:

Please find enclosed the following documents:

1. Un-Audited Financial results for the Quarter and half year ended on 30th September, 2021.
2. Limit Review Report.

This is for your kind information & record purpose, please do needful.

Thanking You

For GDL Leading and Finance Limited



Deepak Kumar Gangwani
(Whole Time Director)

GDL LEASING AND FINANCE LIMITED

Reg. Office: B-3/91, Ashok Vihar, Phase II, New Delhi- 110052

CIN: L74899DL1994PLC057107

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30 SEPTEMBER, 2021

(Amount in Lakh) except for equity share data

Particulars	Quarter Ended			Half year Ended		Yearly	
	(30.09.2021)	(30.06.2021)	(30.09.2020)	(30.09.2021)	(30.09.2020)	(31.03.2021)	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
Revenue from Operations							
a	Interest Income	8.50	8.05	8.02	16.55	16.03	33.57
b	Dividend Income	-	-	-	-	-	-
c	Rental Income	-	-	-	-	-	-
d	Fees and Commission Income	-	-	-	-	-	-
f	Sale of Products	-	-	-	-	-	-
e	Sale of Service	-	-	-	-	-	-
(i)	Total Revenue from Operations	8.50	8.05	8.02	16.55	16.03	33.57
(ii)	Other Income	-	-	-	-	-	-
(iii)	Total Income (i+ii)	8.50	8.05	8.02	16.55	16.03	33.57
Expenses							
a	Cost of Material Consumed	-	-	-	-	-	-
b	Finance cost	-	-	-	-	-	0.05
c	Impairment of Financial Instruments	-	-	-	-	-	-
d	Employee benefit expense	4.41	4.36	4.49	8.77	8.96	18.55
e	Depreciation and amortisation expense	-	-	-	-	-	0.02
f	Fees and Commission Expenses	-	-	-	-	-	-
g	Other expenses	3.97	3.44	3.40	7.41	6.74	13.97
(iv)	Total Expenses	8.38	7.80	7.89	16.18	15.70	32.59
(v)	Profit before tax (iii-iv)	0.12	0.25	0.13	0.37	0.33	0.98
(vi)	Tax expense:						
a	Current tax	-	-	-	-	-	0.23
b	Deferred tax	-	-	-	-	-	0.03
c	Taxes relating to prior years	-	-	-	-	-	-
(vii)	Net Profit /Loss for the period	0.12	0.25	0.13	0.37	0.33	0.72
(viii)	Other Comprehensive Income						
a) (i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
b) (i)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii)	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income (viii)	-	-	-	-	-	-
(ix)	Total Comprehensive income for the period (vii+viii)	0.12	0.25	0.13	0.37	0.33	0.72
(x)	Paid-up Equity Share Capital (Rs. 10 per share)	301.01	301.01	301.01	301.01	301.01	301.01
(xi)	Reserve & Surplus (i.e. other equity)	17.27	17.15	16.51	17.27	16.51	16.90
(xii)	Earning per equity share (Face Value of Rs. 10 each)						
a	Basic (Rs.)	0.0004	0.00083	0.00043	0.0012	0.0011	0.0024
b	Diluted (Rs.)	0.0004	0.00083	0.00043	0.0012	0.0011	0.0024

Notes:-

- 1 The above unaudited financial results for the quarter and half year ended on 30.09.2021 have been reviewed by the Audit committee and have been approved by the Board at their meeting held on 29.10.2021.
- 2 These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated July 5, 2016.
- 3 The statutory auditor of the Company have carried out the limited review of the financial results for the quarter and half year ended on 30 September, 2021 as required under Reg. 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

For and Behalf of the board of directors
GDL Leasing and Finance Limited



Deepak Kumar Gangwani
(Whole Time Director)
DIN: 00761959

Date: 29.10.2021
Place: New Delhi

GDL LEASING AND FINANCE LIMITED

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STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2021

PARTICULARS		(Amount in Lakhs)	
		Half Ended (30.09.2021)	Year Ended (31.03.2021)
		Un-Audited	Audited
A	Assests		
1	Financial Assests		
	a) Cash and Cash Equivalents	3.38	36.70
	b) Receivables		
	(i) Trade Receivables	-	-
	(ii) Other Receivables	-	-
	c) Loans	315.63	280.71
	d) Investments	-	-
	e) Other Financial Assets	1.25	1.25
	Total	320.26	318.66
2	Non-Financial Assets		
	a) Current Assets	1.48	0.00
	b) Deferred Tax Assets (Net)	0.20	0.20
	c) Property, Plant and Equipment	0.06	0.06
	d) Capital work-in-progress	0.00	0.00
	e) Other intangibel assets	0.00	0.00
	c) Other Non-Financial Assets	0.77	0.77
	Total	2.51	1.03
	Total Assests	322.77	319.69
B	Equity and Liabilities		
1	Equity		
	a) Equity Share Capital	301.01	301.01
	b) Other Equity	17.27	16.90
	c) Reserves & Surplus	-	-
	Total Equity	318.28	317.91
2	Liabilities		
	Financial Liabiliteis		
	a) Derivatives Financial Instruments	-	-
	b) Payables		
	(i) Trade payables		
	(i) total outstanding dues of micro enterpeiases and small enterpriases	-	-
	(ii) total outstanding dues of creditors other than micro enterpriases and small enterpriases	-	-
	(ii) Other Payables		
	(i) total outstanding dues of micro enterpeiases and small enterpriases	-	-
	(ii) total outstanding dues of creditors other than micro enterpriases and small enterpriases	-	-
	c) Borrowing	-	-
	d) Deposits	-	-
	e) Other Financial Liabilities	3.56	0.85
	Total	3.56	0.85
	Non-Financial Liabilities		
	a) Other Current Liabilites	0.93	0.93
	b) Provisions	-	-
	c) Other non-financial liabilities	-	-
	Total	0.93	0.93
	Total Equity and Liabilities	322.77	319.69

Note: The above results for the quarter and half year ended 30 September, 2021 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 29.10.2021. Review of the financial results for the quarter and half year ended 30 September, 2021, as required under Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.

GDL Leasing and Finance Limited



Deepak Kumar Gangwani
(Whole Time Director)

Date: 29.10.2021
Place: New Delhi

DIN: 00761959

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CASH FLOW STATEMENTS FOR THE HALF YEAR ENDED ON 30 SEPTEMBER, 2021

(Rs. in lakhs)

Particulars	For the half year ended 30.09.2021	For the year ended 31.03.2021
	Unaudited	Audited
A: Cash flow from Operating Activities		
Profit before Tax	0.37	0.98
Adjustement For:-	-	-
Depreciation, amortisation and impairment	-	0.02
Financial Cost	-	-
Loss on sale of property, plant and equipment	-	-
Provision for Employee benefit expenses	-	-
Interest income on investments	-	-
Interest Income	-	-
Dividend income	-	-
Operating Profit / (loss) before Working Capital Changes	0.37	1.00
Adjustement For:-	-	-
Increase/ (Decrease) in Trade receivables	-	-2.86
Increase/ (Decrease) in Bank balance other than cash and cash equivalents	-	-
(Increase)/ Decrease in Loans	-34.92	-
Increase/ (Decrease) in Other Financial Assets	-	-
(Increase)/ Decrease in Other Non-Current Assets	-1.48	-0.52
Increase/ (Decrease) in Current Liabilities	-	0.24
Increase/ (Decrease) in Other Current Financial Liabilities	2.71	0.05
Increase/ (Decrease) in Trade payables	-	-
Increase/ (Decrease) in Provisions	-	-
Cash generated from operations	-33.69	-3.09
Finance Cost Paid	-	-
Direct Taxes	-	-0.23
Net Cash from / (used in) operating activities	-33.32	-2.32
B: Cash flow from Investing Activities	-	-
Purchase of property, plant and equipment and intangible assets	-	-
Prceeds from sale of property, plant and equipment	-	-
Proceeds from sale of Securities	-	-
Investments in unquoted equity shares	-	-
Investments in quoted equity shares	-	-
Interest received on investments	-	-
Dividend Income	-	-
Net Cash from / (used in) investing activities	-	-
C: Cash flow from Financing Activities	-	-
Proceeds from issue of equity share capital	-	-
Interest paid	-	-
Increaes / (Decreae) in borrowings	-	-
Net Cash from / (used in) financing activities	-	-
Net increae / (decreae) in cash and cash equivalents (A+B+C)	-33.32	-2.32
Cash and cash equivalents at the beginnigs of the period	36.70	39.02
Cash and cash equivalents at the end of the period	3.38	36.70

I Behalf of the board of directors
 ;DL Leasing and Finance Limited



Deepak Kumar Gangwani
 (Director)

DIN: 00761959

Date: 29.10.2021
 Place: New Delhi

Independent Auditors Limited Review Report

To

**The Board of Directors
G D L Leasing and Finance Limited**

We have reviewed the accompanying statement of unaudited financial results of **G D L Leasing and Finance Limited** for the quarter ended 30.09.2021 being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by relevant circulars issued from time to time. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue report on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, engagements to Review of Interim Financial Information performed by the Independent Auditor of the Entity 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 an analytical procedure 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 Indian 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 S. Agarwal & Co.
Chartered Accountants
FRN: 000808N



S.N. AGARWAL
Partner
Membership No.: 012103

Place: Delhi
Date: 29.10.2021
UDIN: 21012103AAAAHQ2768

