

CIN: L74899DL1994PLC057107

Email: investor\_gdl.1995@yahoo.com, Website: www.gdl-finance.com

Date: 14<sup>th</sup> November, 2022

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 30.09.2022  
(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 Monday, 14<sup>th</sup> Day of November, 2022, commenced at 05.00 PM and concluded at 06.30 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 30<sup>th</sup> September, 2022.
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

E-mail: investor\_gdl.1995@yahoo.com , Website: www.gdl-finance.com

### STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30 SEPTEMBER, 2022

(Amount in Lakh) except for equity share data

Particulars	Quarter Ended			Half Year Ended			
	(30.09.2022)	(30.06.2022)	(30.09.2021)	(30.09.2022)	(30.09.2021)	(31.03.2022)	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
<b>Revenue from Operations</b>							
a	Interest Income	8.49	8.33	8.50	16.82	16.55	34.05
b	Dividend Income	-	-	-	-	-	-
c	Rental Income	-	-	-	-	-	-
d	Fees and Commission Income	-	-	-	-	-	-
f	Sale of Products	-	-	-	-	-	-
e	Sale of Service	-	-	-	-	-	-
(i)	Total Revenue from Operations	8.49	8.33	8.50	16.82	16.55	34.05
(ii)	Other Income	-	0.01	-	0.01	-	0.20
(iii)	Total Income (i+ii)	<b>8.49</b>	<b>8.34</b>	<b>8.50</b>	<b>16.83</b>	<b>16.55</b>	<b>34.25</b>
<b>Expenses</b>							
a	Cost of Material Consumed	-	-	-	-	-	-
b	Finance cost	0.015	0.003	-	0.02	-	0.03
c	Impairment of Financial Instruments	-	-	-	-	-	-
d	Employee benefit expense	3.58	2.91	4.41	6.50	8.77	9.81
e	Depreciation and amortisation	-	-	-	-	-	-
f	Fees and Commission Expenses	-	-	-	-	-	-
g	Other expenses	4.61	5.12	3.97	9.74	7.41	23.31
(iv)	Total Expenses	<b>8.21</b>	<b>8.04</b>	<b>8.38</b>	<b>16.25</b>	<b>16.18</b>	<b>33.15</b>
(v)	Profit before tax (iii-iv)	<b>0.28</b>	<b>0.29</b>	<b>0.12</b>	<b>0.57</b>	<b>0.37</b>	<b>1.10</b>
(vi)	Tax expense:						
a	Current tax	-	-	-	-	-	0.30
b	Deferred tax	-	-	-	-	-	0.19
c	Taxes relating to prior years	-	-	-	-	-	0.00
(vii)	Net Profit /Loss for the period	<b>0.28</b>	<b>0.29</b>	<b>0.12</b>	<b>0.57</b>	<b>0.37</b>	<b>0.61</b>
(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)	<b>0.28</b>	<b>0.29</b>	<b>0.12</b>	<b>0.57</b>	<b>0.37</b>	<b>0.61</b>
(x)	Paid-up Equity Share Capital (Rs. 10 per share)	<b>301.01</b>	<b>301.01</b>	<b>301.01</b>	<b>301.01</b>	<b>301.01</b>	<b>301.01</b>
(xi)	Reserve & Surplus (i.e. other equity)	<b>18.08</b>	<b>17.80</b>	<b>17.27</b>	<b>18.08</b>	<b>17.27</b>	<b>17.51</b>
(xii)	Earning per equity share (Face Value of Rs. 10 each)						
a	Basic (Rs.)	<b>0.009</b>	<b>0.010</b>	<b>0.004</b>	<b>0.019</b>	<b>0.012</b>	<b>0.020</b>
b	Diluted (Rs.)	<b>0.009</b>	<b>0.010</b>	<b>0.004</b>	<b>0.019</b>	<b>0.012</b>	<b>0.020</b>

Notes:-

- 1 The above unaudited financial results for the quarter and half year ended on 30.09.2022 have been reviewed by the Audit committee and have been approved by the Board at their meeting held on 14.11.2022.
- 2 Separate Report as defined in Accounting Standard AS-17 "Segment Reporting issued by the Institute of Chartered Accountants of India is not applicable, as the business of the Company falls on one segment.
- 3 The statutory auditor of the Company have carried out the audit of the financial results for the quarter ended on 30th September, 2022 as required under Reg. 33 of the Securities and Exchange Board of India (Listing Obligations and

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



Date: 14.11.2022  
Place: New Delhi

Deepak Kumar Gangwani  
(Whole Time Director)

DIN: 00761959

## GDL LEASING AND FINANCE LIMITED

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### STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2022

PARTICULARS		(Amount in Lakhs)	
		Half Year Ended (30.09.2022)	Year Ended (31.03.2022)
		Un Audited	Audited
<b>A</b>	<b>Assests</b>		
<b>1.00</b>	<b>Financial Assests</b>		
	a) Cash and Cash Equivalents	6.21	16.23
	b) Bank balance other than (a) above	-	-
	c) Receivables		
	(i) Trade Receivables	-	-
	(ii) Other Receivables	-	-
	d) Loans	314.66	300.42
	e) Investments	-	-
	f) Other Financial Assests	1.25	2.98
	<b>Total</b>	<b>322.12</b>	<b>319.63</b>
<b>2.00</b>	<b>Non-Financial Assests</b>		
	a) Current Tax Assests (Net)	-	-
	b) Deferred Tax Assests (Net)	-	-
	c) Property, Plant and Equipment	0.06	0.06
	d) Capital work-in-progress	-	-
	e) Other intangibel assests	-	-
	f) Other Non-Financial Assests	2.30	0.80
	<b>Total</b>	<b>2.36</b>	<b>0.87</b>
	<b>Total Assests</b>	<b>324.48</b>	<b>320.50</b>
<b>B</b>	<b>Equity and Liabilities</b>		
<b>1.00</b>	<b>Equity</b>		
	a) Equity Share Capital	301.01	301.01
	b) Other Equity	18.08	17.51
	<b>Total Equity</b>	<b>319.09</b>	<b>318.52</b>
<b>2.00</b>	<b>Liabilities</b>		
	<b>Financial Liabiliteis</b>		
	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	4.34	0.93
	<b>Total</b>	<b>4.34</b>	<b>0.93</b>
	<b>Non-Financial Liabilities</b>		
	a) Current Tax Liabilites (Net)	-	-
	b) Provisions	0.30	0.30
	c) Other non-financial liabilities	0.75	0.75
	<b>Total</b>	<b>1.05</b>	<b>1.05</b>
	<b>Total Equity and Liabilities</b>	<b>324.48</b>	<b>320.50</b>

**Note:** The above results for the quarter and half year ended 30 September, 2022 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 14th November, 2022. Review of the financial results for the quarter and half year ended 30 September, 2020, 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: 14.11.2022  
Place: New Delhi

DIN: 00761959

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**CASH FLOW STATEMENTS FOR THE HALF YEAR ENDED ON 30th SEPTEMBER, 2022**

(Rs. in lakhs)

Particulars	For the half year ended 30.09.2022	For the year ended 31.03.2022
	Unaudited	Audited
<b>A: Cash flow from Operating Activities</b>		
Profit before Tax	0.57	1.10
<b>Adjustement For:-</b>	-	-
Depreciation, amortisation and impairment	-	-
Financial Cost	-	-
(Profit) Loss on sale of assets/ Investments	-	-0.18
Provision for Employee benefit expenses	-	-
Interest income on investments	-	-
Interest Income	-	-
Dividend income	-	-
<b>Operating Profit / (loss) before Working Capital Changes</b>	<b>0.57</b>	<b>0.92</b>
<b>Adjustement For:-</b>		
Increase/ (Decrease) in Trade receivables	-14.24	-19.71
Increase/ (Decrease) in Bank balance other than cash and cash equi	-	-
(Increase)/ Decrease in Loans	-	-
Increase/ (Decrease) in Other Financial Assets	1.73	-1.73
(Increase)/ Decrease in Other Non-Current Assets	-1.50	-0.03
Increase/ (Decrease) in Current Liabilities	3.41	0.12
Increase/ (Decrease) in Other Current Financial Liabilities	-	0.09
Increase/ (Decrease) in Trade payables	-	-
Increase/ (Decrease) in Provisions	-	-
Direct Taxes	-	-0.30
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>-10.03</b>	<b>-20.63</b>
<b>B: Cash flow from Investing Activities</b>		
Purchase of Fixed assets	-	-
Sale of Fixed assets	-	0.18
<b>Net Cash from / (used in) investing activities</b>	<b>-</b>	<b>0.18</b>
<b>C: Cash flow from Financing Activities</b>		
Proceeds from issue of equity share capital	-	-
Interest paid	-	-
Increaes / (Decreae) in borrowings	-	-
<b>Net Cash from / (used in) financing activities</b>	<b>-</b>	<b>-</b>
<b>Net increae / (decreae) in cash and cash equivalents (A+B+C)</b>	<b>-10.03</b>	<b>-20.46</b>
Cash and cash equivalents at the beginnigs of the period	16.24	36.70
<b>Cash and cash equivalents at the end of the period</b>	<b>6.21</b>	<b>16.24</b>

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



Deepak Kumar Gangwani  
 (Whole Time Director)

DIN: 00761959

Date: 14.11.2022

Place: New Delhi

## Limited Review report

To,

The Board of Directors  
**GDL Leasing and Finance Limited**  
B-3/91, Ashok Vihar, Phase II,  
New Delhi-110052

We have reviewed the accompanying statement of unaudited financial results of **GDL Leasing and Finance Limited** for the period (Quarter) ended 30th September, 2022. 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 of the Statement 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. 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 S. Agarwal & Co**  
**Chartered Accountants**  
FRN: 000808N



**S.N Agarwal**  
**(Partner)**  
M. NO. 012103  
Place- New Delhi  
Date: 14.11.2022  
UDIN: 22012103BDATZQ8355

