



GDL Leasing & Finance Limited

REGD. OFFICE : B-3/91, ASHOK VIHAR, PHASE-II, DELHI-110052

PH.: 27435354 • FAX : 011-27143690

CIN : L74899DL1994PLC057107

Email : investor_gdl.1995@yahoo.com, Website : www.gdl-finance.com

Date: 10th November, 2023

To,

Head- Listing Compliance
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400001

**SUBJECT- Un-Audited Financial Results for Quarter and Half Year ended on 30.09.2023
(BSE SCRIP CODE: 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 on Friday, 10th Day of November, 2023, commenced at 04.30 PM and concluded at 07.50 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, 2023.
2. Limit Review Report.

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

Thanking You

For G D L Leasing & Finance Limited



Deepak Kumar Gangwani
(Whole Time Director)

DIN : 00761959

GDL LEASING AND FINANCE LIMITED

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

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30 SEPTEMBER, 2023

(Amount in Lakh) except for equity share data

Particulars	Quarter Ended			Half year Ended		Yearly
	(30.09.2023)	(30.06.2023)	(30.09.2022)	(30.09.2023)	(30.09.2022)	(31.03.2023)
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations						
a Interest Income	8.49	8.24	8.49	16.73	16.82	33.98
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	8.24	8.49	16.73	16.82	33.98
(ii) Other Income	-	0.002	-	0.002	0.01	0.02
(iii) Total Income (i+ii)	8.49	8.24	8.49	16.73	16.83	34.00
Expenses						
a Cost of Material Consumed	0.00	-	-	0.00	-	-
b Finance cost	-	-	0.015	0.00	0.02	0.02
c Impairment of Financial Instruments	0.00	-	0.00	0.00	-	0.00
d Employee benefit expense	4.14	4.49	3.58	8.63	6.50	13.56
e Depreciation and amortisation expense	-	-	-	0.00	-	-
f Fees and Commission Expenses	-	-	-	0.00	-	-
g Other expenses	3.85	3.57	4.61	7.42	9.74	19.21
(iv) Total Expenses	7.99	8.06	8.21	16.05	16.26	32.80
(v) Profit before tax (iii-iv)	0.49	0.18	0.28	0.67	0.57	1.21
(vi) Tax expense:						
a Current tax	-	-	-	-	-	0.31
b Deferred tax	-	-	-	-	-	0.002
c Taxes relating to prior years	-	-	-	-	-	-
(vii) Net Profit /Loss for the period	0.49	0.18	0.28	0.67	0.57	0.89
(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 reclassifies to profit or loss	-	-	-	-	-	-
b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassifies to profit or loss	-	-	-	-	-	-
(viii) Other Comprehensive Income (viii)	-	-	-	-	-	-
(ix) Total Comprehensive income for the period (vii+viii)	0.49	0.18	0.28	0.67	0.57	0.89
(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)	19.07	18.58	18.08	19.07	18.08	18.40
(xii) Earning per equity share (Face Value of Rs. 10 each)						
a Basic (Rs.)	0.016	0.006	0.009	0.022	0.019	0.030
b Diluted (Rs.)	0.016	0.006	0.009	0.022	0.019	0.030

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



Deepak Kumar Gangwani
(Whole Time Director)
DIN: 00761959

Date: _ 10.11.2023
Place: New Delhi

Notes:

1. The above un-audited financial results for the quarter and half year ended on 30.09.2023 have been reviewed by the Audit committee and have been approved by the Board at their meeting held on 10.11.2023. The Statutory Auditor of the Company have carried out "Limited Review" of the result for the quarter and half year ended on 30.09.2023.
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. In accordance with Reg. 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, the above audited financial result of the Company are posted on Company's website viz. www.gdl-finance.com and website of stock exchange viz. www.bseindia.com

For G D L Leasing & Finance Limited



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, 2023

PARTICULARS		(Amount in Lakhs)	
		Half Year Ended (30.09.2023)	Year Ended (31.03.2023)
		Unaudited	Audited
A	Assests		
1	Financial Assests		
	a) Cash and Cash Equivalents	5.78	32.10
	b) Bank balance other than (a) above	0.00	0.00
	c) Receivables		
	(i) Trade Receivables		
	(ii) Other Receivables		
	d) Loans	312.86	288.51
	e) Investments		
	c) Other Financial Assets	0.00	0.00
	Total	318.65	320.62
2	Non-Financial Assets		
	a) Current Tax Assets (Net)		
	b) Deferred Tax Assets (Net)		
	c) Property, Plant and Equipment	0.06	0.06
	d) Capital work-in-progress		
	e) Other intangibel assets		
	c) Other Non-Financial Assets	3.53	1.06
	Total	3.59	1.12
	Total Assests	322.23	321.74
B	Equity and Liabilities		
1	Equity		
	a) Equity Share Capital	301.01	301.01
	b) Other Equity	19.07	18.40
	Total Equity	320.08	319.41
2	Liabilities		
	Financial Liabiliteis		
	a) Derivatives Financial Instruments		
	b) Payables		
	(i) Trade payables		
	(i) total outstanding dues of micro enterpeiases and small enterprieses		
	(ii) total outstanding dues of creditors other than micro enterprieses and small enterprieses		
	(ii) Other Payables		
	(i) total outstanding dues of micro enterpeiases and small enterprieses		
	(ii) total outstanding dues of creditors other than micro enterprieses and small enterprieses		
	c) Borrowing		
	d) Deposits		
	e) Other Financial Liabilities	1.12	1.30
	Total	1.12	1.30
	Non-Financial Liabilities		
	a) Current Tax Liabilites (Net)		
	b) Provisions	0.31	0.31
	c) Other non-financial liabilities	0.72	0.72
	Total	1.04	1.04
	Total Equity and Liabilities	322.23	321.74

Note: The above results for the quarter and half year ended 30 September, 2023 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 10th November, 2023. Review of the financial results for the quarter and half year ended 30 September, 2023, 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)

DIN: 00761959

Date: 10.11.2023

Place: New Delhi

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CASH FLOW STATEMENTS FOR THE HALF YEAR ENDED ON 30 SEPTEMBER, 2023

(Rs. in lakhs)

Particulars	For the half year ended 30.09.2023	For the year ended 31.03.2023
	Unaudited	Audited
A: Cash flow from Operating Activities		
Profit before Tax	0.6738	1.2052
Adjustement For:-		
Depreciation, amortisation and impairment	-	0.00
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	0.6738	1.2052
Adjustement For:-		
(Increase)/ Decrease in Trade receivables	-24.3504	11.9076
Increase/ (Decrease) in Bank balance other than cash and cash equivalents	-	-
Increase/ (Decrease) in Loans	-	-
(Increase)/ Decrease in Other Financial Assets	-	2.9800
(Increase)/ Decrease in Other Non-Financial Assets	-2.4657	-0.2581
Increase/ (Decrease) in Other Financial Liabilities	-0.1800	0.3506
Increase/ (Decrease) in Other Non-Financial Liabilities	-	-
Increase/ (Decrease) in Trade payables	-	-
Increase/ (Decrease) in Provisions	-	-
Cash generated from operations	-26.9961	14.9801
Finance Cost Paid	-	-
Income tax paid	0	-0.3145
Net Cash from / (used in) operating activities	-26.3223	15.8708
B: Cash flow from Investing Activities		
Purchase of property, plant and equipment and intangible assets	-	-
Prpceeds 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	0	0
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	0	0
Net increase / (decrease) in cash and cash equivalents (A+B+C)	-26.3223	15.8708
Cash and cash equivalents at the beginnigs of the period	32.1045	
Cash and cash equivalents at the end of the period	5.7821	

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



Deepak Kumar Gangwani
(Whole Time Director)
DIN: 00761959

Date: 10.11.2023
Place: New Delhi



s. agarwal & co.
CHARTERED ACCOUNTANTS

123, Vinobapuri, Lajpat Nagar - II
New Delhi - 110 024
Phones : Off. : 29830625, 29838501
E-mail : sagarwal1910@gmail.com

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 2023. 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: 10.11.2023

UDIN: 23012103BGTOEN8577

