

ASCOM LEASING & INVESTMENTS LIMITED

CIN: L65993GJ1986PLC085128

REGD. OFFICE: 331, 3RD FLOOR, FOUR POINT COMPLEX, VESU, BESIDES MANIBA PARK, SURAT GUJARAT - 395007

EMAIL ID: ADITYAGROUP.IN@GMAIL.COM WEBSITE: WWW.ASCOMFINANCE.COM

Date: 10.05.2023

To,
The Manager- Listing,
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra East, Mumbai-400051

Symbol Code: ASCOM

Subject: Outcome of board meeting held on 10th May, 2023

Dear Sir/Ma'am,

In continuation of our letter dated April 28, 2023 and pursuant to Regulation 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the Audited Financial Results for the half and year ended March 31, 2023 and Auditors' Reports with unmodified opinions on the aforesaid Audited Financial Results.

The said Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today.

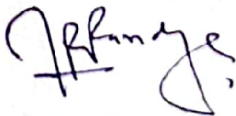
The meeting of the Board of Directors commenced at 04:00 P.M. and concluded at 04:30 P.M.

You are requested to take the above on your records and do the needful.

Thanking you

Yours faithfully,

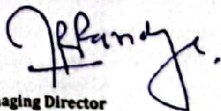
For and on behalf of
Ascom Leasing & Investments Limited

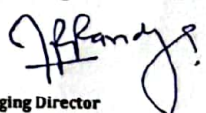


Tushar Rohitbhai Pandya
Managing Director
DIN: 03264783



Encl.: as above

ASCOM LEASING & INVESTMENTS LIMITED						
CIN: L65993GJ1986PLC085128						
Reg. Off.: 331, 3rd floor, Four Point complex, Besides Maniba Park, Vesu, Surat Gujarat 395 007						
Email:adityagroup.in@gmail.com						
Statement of Standalone Audited Financial Results for the Half Year and Year Ended on 31 March 2023						
(Amount in Lakhs)						
Sr. No.	Particulars	Standalone				
		6 Months ended	Preceding 6 months ended	corresponding 6 months ended in previous year	Year ended	Previous Year ended
		31.03.2023 Audited	30.09.2022 Unaudited	31.03.2022 Audited	31.03.2023 Audited	31.03.2022 Audited
I	Revenue from operations	618.41	596.69	610.58	1,215.11	1,244.63
II	Other income	-	-	-	-	-
III	Total Income (I+II)	618.41	596.69	610.58	1,215.11	1,244.63
IV	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(d) Excise Duty	-	-	-	-	-
	(e) Employee benefits expense	206.47	196.36	232.00	402.84	396.15
	(f) Finance cost	1.31	18.51	16.18	19.83	68.30
	(d) Depreciation and amortisation expense	8.82	8.83	10.04	17.65	18.19
	(e) Power and fuel	-	-	-	-	-
	(f) Other expense	64.08	48.88	55.68	112.96	115.29
	Total Expenses (IV)	280.69	272.58	313.89	553.27	597.93
V	Profit / (Loss) before exceptional items and tax (III-IV)	337.72	324.11	296.68	661.83	646.70
VI	Exceptional items	-	0.06	-	0.06	-
	Extraordinary items	-	-	-	-	-
VII	Profit before tax (V-VI)	337.72	324.05	296.68	661.77	646.70
VIII	Tax Expense					
	a) Current Tax	86.33	79.33	74.24	165.67	159.39
	d) Deferred tax	-	-	-	-	-
IX	Profit/(loss) for the period (VII-VIII)	251.39	244.72	222.44	496.11	487.30
	Other Comprehensive Income (net of tax)	-	-	-	-	-
	A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income Tax relating to item that will not be re-classified 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	-	-	-	-	-
	Total other comprehensive income (X)	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X)	251.39	244.72	222.44	496.11	487.30
XII	Earning Before Interest, depreciation, tax and amortization	347.77	351.27	322.77	699.04	732.92
XIII	Earnings Per Share (EPS)					
	a) Basic	2.15	3.13	2.85	4.24	6.24
	b)Diluted	2.15	2.09	2.85	4.24	6.24
Notes:						
1 The above results were reviewed by an Audit Committee and thereafter taken on record by the Board of Directors of the Co. in their meeting on 10-05-2023 after review by an Audit Committee.						
2 The diluted EPS for the half year ended on 30-09-2022, has been regrouped considering the increased number of shares on account of issue of bonus shares made by the company on 07-03-2023.						
3 There were no investor complaints known to the Company outstanding at the ending of the year.						
4 The statement includes the results for the half year ended 31-03-2023 and 31-03-2022 being the balancing figures between the Audited figures in respect of the full financial year and the unaudited figures in respect of the half year ended 30-09-2022 and 30-09-2021 respectively, which were subject to limited review.						
5 Previous period figures have been regrouped wherever necessary.						
For & on behalf of the Board						
Ascom Leasing & Investments Limited						
						
Managing Director						
Tushar Rohitbhai Pandya						
DIN:03264783						
						
Place : Surat						
Date : 10-05-2023						

ASCOM LEASING & INVESTMENTS LIMITED CIN: L65993GJ1986PLC085128 Reg. Off.: 331, 3rd floor, Four Point complex, Besides Maniba Park, Vesu, Surat Gujarat 395 007 Email: adityagroup.in@gmail.com Statement of Standalone Audited Financial Results for the Half Year And Year Ended on 31 March 2023 (Amount in Lakhs)			
Statement of Assets and Liabilities			
	Particulars	As on 31.03.2023 Audited	As on 31.03.2022 Audited
A.	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	1,171.42	780.95
	(b) Other Equity	2,798.53	2,692.89
	Total Equity	3,969.94	3,473.84
	Liabilities		
2	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	30.48	364.53
	(ii) Trade Payables	-	-
	- (a) Total outstanding dues of micro enterprises and small enterprises	-	-
	- (b) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Total Non-current liabilities	30.48	364.53
3	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	7.13	6.61
	(ii) Trade Payables	-	-
	- (a) total outstanding dues of micro enterprises and small enterprises	-	-
	- (b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(iii) Other financial liabilities [other than those specified in item (c)]	-	-
	(b) Other current liabilities	40.29	61.46
	(c) Provisions	9.41	10.04
	(d) Current Tax Liabilities	165.67	159.39
	Total Current liabilities	222.49	237.50
	TOTAL EQUITY AND LIABILITIES	4,222.91	4,075.86
B.	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	20.91	30.65
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible Assets	0.32	0.47
	(f) Intangible Assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	-	-
	(iii) Loans	3,319.27	2,859.33
	(i) Deferred tax assets (Net)	-	-
	(j) Other non-current Assets	8.54	15.89
	Total Non-Current Assets	3,349.04	2,906.34
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	292.52	490.58
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans	443.57	532.17
	(vi) Others	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	137.77	146.77
	Total Current Assets	873.87	1,169.52
	TOTAL ASSETS	4,222.91	4,075.86
For & on behalf of the Board Ascom Leasing & Investments Limited  Managing Director Tushar Rohitbhai Pandya DIN:03264783  Place : Surat Date : 10-05-2023			

ASCOM LEASING & INVESTMENTS LIMITED

CIN: L65993GJ1986PLC085120

Reg. Off: 331, 3rd floor, Four Point complex, Besides Maniba Park, Vesu, Surat Gujarat 395 007

Email: adityagroup.in@gmail.com

Cash Flow Statement of Standalone Audited Financial Results for the Year Ended on 31 March 2023

(Amount in Lakhs)

Particulars	For the Year Ended On		For the Year Ended On	
	31-03-2023		31-03-2022	
A Cash Flow from Operating Activities				
Net Profit before tax and extraordinary items		661.77		646.70
Add: <u>Adjustments for:</u>				
Depreciation & Amortisation Expenses	17.65		18.19	
Interest Expenses	19.62	37.27	68.02	86.22
Operating P/(L) before working capital changes		699.04		732.92
Add: <u>Adjustments for:</u>				
Increase/(Decrease) In Trade Receivables	-		-	
Increase/(Decrease) In Receivables from Financing Activities	371.34		28.74	
Increase/(Decrease) in Loans and Advances	(8.99)	362.35	(7.88)	20.86
Less: <u>Adjustments for:</u>				
Increase/(Decrease) in Other Current Liabilities	(21.17)		33.46	
Increase/(Decrease) in Short Term Provisions	5.64		(2.99)	
Increase/(Decrease) in Short Term Borrowings	0.52	(15.01)	(52.47)	(22.00)
Cash generated from/(used in) Operating Activities		321.69		690.07
Less: Provision for Tax		165.67		159.39
		156.02		530.67
Less: Prior Year Expenses		-		-
Net Cash generated from/(used in) Operating Activities		156.02		530.67
B Cash Flow from Investing Activities				
Decrease / (Increase) in Fixed Assets		(0.41)		(23.77)
Net Cash generated from/(used in) Investing Activities		(0.41)		(23.77)
C Cash Flow from Financing Activities				
Add: <u>Adjustments for:</u>				
Increase/(Decrease) In Secured Loans	21.49		(26.42)	
Increase/(Decrease) In Unsecured Loans	(355.53)	(334.05)	(286.30)	(312.72)
Less: <u>Adjustments for:</u>				
Interest Expense	19.62	19.62	68.02	68.02
Net Cash generated from/(used in) Financing Activities		(353.67)		(380.75)
Net Incr./(Decr.) in cash and cash equivalents		(198.05)		126.15
Cash and cash equivalents at the beginning of the year		490.58		364.42
Cash and cash equivalents at the end of the year		292.52		490.58

For & on behalf of the Board

Ascom Leasing & Investments Limited



Managing Director

Tushar Rohitbhai Pandya

DIN:03264783

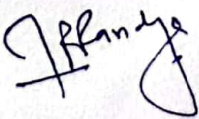


Place : Surat

Date : 10-05-2023

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REPORTING OF SEGMENT WISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE HALF YEAR AND YEAR ENDED 31.03.2023					
Particulars	Standalone				
	6 Months ended	Preceding 6 months ended	corresponding 6 months ended in previous year	Year ended	Previous Year ended
	31.03.2023	30.09.2022	31.03.2022	31.03.2023	31.03.2022
	Audited	Unaudited	Audited	Audited	Audited
1. Segment Revenue (a) Segment 1 (b) Segment 2 (c) Segment 3 (e) Other trading (f) Unallocated Total Less: Inter Segment Revenue Net sales/Income From Operations	Since the company has only one business segment and geographical segment, there is no separate reportable segment and accordingly, this reporting is not applicable.				
2. Segment Results (Profit)(+)/ Loss (-) before tax (a) Segment 1 (b) Segment 2 (c) Segment 3 (e) Other trading (f) Unallocated Total Less: (i) Finance Costs (ii) Other Un-allocable Expenditure net off Total Profit Before Tax					
3. Segment Assets					
4. Segment Liabilities (sundry creditors)					

For & on behalf of the Board
Ascom Leasing & Investments Limited



Managing Director
Tushar Rohitbhal Pandya
DIN:03264783



Place : Surat
Date : 10-05-2023