

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 :09.05.2025

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

Symbol Code: ASCOM

Sub: Outcome of board meeting held on 09th May, 2025

Ref.: Regulations 30, 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

In reference to our letter dated April 29 2025, intimating the date of Board Meeting for consideration of Audited Financial Results for the half and year ended 31st March, 2025 and Auditors' Reports with unmodified opinions on the aforesaid Audited Financial Results.

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we would like to inform you that the Board in its meeting held today has approved the Audited Financial Results for the half and year ended 31st March, 2025 and Auditors' Reports with unmodified opinions on the aforesaid Audited Financial Results.

We attach herewith a copy of the approved Audited Financial Results for the half and year ended 31st March, 2025 and Auditors' Reports with unmodified opinions on the aforesaid Audited Financial Results.

The meeting of the Board of Directors commenced at 4:30 PM and concluded at 5:15 P.M., PM.

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

Thanking you

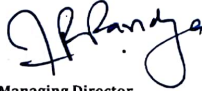
Yours faithfully,

For Ascom Leasing & Investments Limited



Tushar Rohitbhai Pandya
Managing Director & CFO
DIN: 03264783



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 2025			
(Amount in Lakhs)			
Statement of Assets and Liabilities			
	Particulars	As on 31.03.2025 Audited	As on 31.03.2024 Audited
A.	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	1,171.42	1,171.42
	(b) Other Equity	3,806.32	3,295.17
	Total Equity	4,977.74	4,466.59
	Liabilities		
2	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	722.47	240.68
	(ii) Trade Payables		
	- (a) Total outstanding dues of micro enterprises and small enterproses	-	-
	- (b) Total outstanding dues of creditors other than micro enterprises and small ennterprises	-	-
	(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	722.47	240.68
3	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	1.87
	(ii) Trade Payables		
	- (a) total outstanding dues of micro enterprises and small enterproses	-	-
	- (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	90.48	50.53
	(c) Provisions	11.30	10.10
	(d) Current Tax Liabilities	169.14	167.27
	Total Current liabilities	270.93	229.77
	TOTAL EQUITY AND LIABILITIES	5,971.14	4,937.04
B.	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	52.94	14.69
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible Assets	0.25	0.27
	(f) Intangible Assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	-	-
	(iii) Loans	4,418.01	4,032.52
	(i) Deffered tax assets (Net)	-	-
	(j) Other non-current Assets	1.20	1.20
	Total Non-Current Assets	4,472.39	4,048.68
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	404.76	345.00
	(iii) Cash and cash equivalents	629.30	205.72
	(iv) Bank Balances other then (iii) above	-	-
	(v) Loans	103.30	8.88
	(vi) Others	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	361.38	328.76
	Total Current Assets	1,498.74	888.36
	TOTAL ASSETS	5,971.14	4,937.04
For & on behalf of the Board Ascom Leasing & Investments Limited  Managing Director Tushar Rohitbhai Pandya DIN:03264783  Place : Surat Date : 09-05-2025			

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 2025						
(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
		31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	683.85	608.32	608.65	1,292.16	1,233.44
II	Other income	-	-	-	-	-
III	Total Income(I+II)	683.85	608.32	608.65	1,292.16	1,233.44
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	209.24	185.87	208.67	395.12	423.50
	(f) Finance cost	41.69	25.06	14.45	66.75	20.87
	(d) Depreciation and amortisation expense	5.55	2.29	6.20	7.84	13.62
	(e) Power and fuel	-	-	-	-	-
	(f) Other expense	91.28	49.74	52.17	141.02	109.44
	Total Expenses(IV)	347.77	262.96	281.49	610.73	567.42
V	Profit / (Loss) before exceptional items and tax (III-IV)	336.07	345.36	327.16	681.44	666.01
VI	Exceptional items	-	1.14	0.68	1.14	2.10
	Extraordinary Items	-	-	-	-	-
VII	Profit before tax(V-VI)	336.07	344.22	326.49	680.30	663.92
VIII	Tax Expense					
	a) Current Tax	84.66	84.49	84.59	169.14	167.27
	d) Deferred tax	-	-	-	-	-
		251.42	259.74	241.90	511.16	496.64
IX	Profit/(loss) for the period (VII-VIII)	-	-	-	-	-
	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)					
		251.42	259.74	241.90	511.16	496.64
XI	Total Comprehensive income for the period (IX+X)	383.22	371.50	347.06	754.72	698.28
XII	Earning Before Interest, depreciation, tax and amortization					
XIII	Earnings Per Share (EPS)					
	a) Basic	2.15	2.22	2.07	4.36	4.24
	b)Diluted	2.15	2.22	2.07	4.36	4.24
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 09-05-2025 after reiew an Audit Committee. 2 There were no investor complaints known to the Company outstanding at the ending of the year. 3 The statement includes the results for the half year ended 31-03-2025 and 31-03-2024 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 30-09-2024 and 30-09-2023 respectively, which were subject to limited review. 4 The company has only one business segment and geographical segment. Therefore, there is no separate reportable segment as per Accounting Standard-17 (AS-17 Segment Reporting) issued by the ICAI. 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 : 09-05-2025						

ASCOM LEASING & INVESTMENTS LIMITED

CIN: L65993GJ1986PLC085128

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Email: adityagroup.in@gmail.com

Cash Flow Statement of Standalone Audited Financial Results for the Year Ended on 31 March 2025

(Amount in Lakhs)

Particulars	For the Year Ended On		For the Year Ended On	
	31-03-2025		31-03-2024	
A Cash Flow from Operating Activities				
Net Profit before tax and extraordinary items		680.30		663.92
Add: <u>Adjustments for:</u>				
Depreciation & Amortisation Expenses	7.84		13.62	
Interest Expenses	66.58	74.43	20.75	34.37
Operating P/(L) before working capital changes		754.72		698.28
<u>Adjustments for:</u>				
(Increase)/Decrease in Trade Receivables	(59.76)		(345.00)	
(Increase)/Decrease in Receivables from Financing Activities	(479.91)		(278.56)	
(Increase)/Decrease in Loans and Advances	(32.62)		69.02	
Increase/(Decrease) in Other Current Liabilities	39.95		10.24	
Increase/(Decrease) in Short Term Provisions	3.07		2.30	
Increase/(Decrease) in Short Term Borrowings	(1.87)	(531.14)	(5.26)	(547.26)
Cash generated from/(used in) Operating Activities		223.59		151.03
Less: Provision for Tax		169.14		167.27
		54.44		(16.25)
Less: Prior Year Expenses		-		-
Net Cash generated from/(used in) Operating Activities		54.44		(16.25)
B Cash Flow from Investing Activities				
Decrease / (Increase) in Fixed Assests	(46.08)		-	
Decrease / (Increase) in Advance for Capital Assets	-	(46.08)	(260.00)	(260.00)
Net Cash generated from/(used in) Investing Activities		(46.08)		(260.00)
C Cash Flow from Financing Activities				
<u>Adjustments for:</u>				
Increase/(Decrease) in Secured Loans	160.55		(12.31)	
Increase/(Decrease) in Unsecured Loans	321.24		222.51	
Interest Expense	(66.58)	415.21	(20.75)	189.45
Net Cash generated from/(used in) Financing Activities		415.21		189.45
Net Incr./ (Decr.) in cash and cash equivalents		423.58		(86.80)
Cash and cash equivalents at the beginning of the year		205.72		292.52
Cash and cash equivalents at the end of the year		629.30		205.72

For & on behalf of the Board

Ascom Leasing & Investments Limited



Managing Director
Tushar Rohitbhai Pandya
DIN:03264783



Place : Surat

Date : 09-05-2025



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REPORTING OF SEGMENT WISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE HALF YEAR AND YEAR ENDED 31.03.2025					
(Amount in Lakhs)					
Particulars	Standalone				
	6 Months ended	Preceding 6 months ended	corresponding 6 months ended in previous year	Year ended	Previous Year ended
	31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited
1. Segment Revenue	Since the company has only one business segment and geographical segment, there is no separate reportable segment and accordingly, this reporting is not applicable.				
(a) Segment 1					
(b) Segment 2					
(c) Segment 3					
(e) Other trading					
(f) Unallocated					
Total					
Less: Inter Segment Revenue					
Net sales/Income From Operations					
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 Rohitbhai Pandya
DIN:03264783



Place : Surat
Date : 09-05-2025

ASCOM LEASING & INVESTMENTS LIMITED

CIN: L65993GJ1986PLC085128

REGD. OFFICE: 331, 3RD FLOOR, FOUR POINT COMPLEX, YESU, BESIDES MANIBA

PARK, SURAT GUJARAT -395007

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

Date : 09.05.2025

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

Symbol Code: ASCOM

Dear Sir/Madam,

Sub: Declaration under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations)

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016 we hereby confirm and declare that the Statutory Auditors of the Company i.e. DSI & Co. (Firm Registration No. 127226W) have issued Audit Report on the standalone financial result of the Company for the half and year ended March 31, 2025 with unmodified opinion.

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

Yours faithfully,

For Ascom Leasing & Investments Limited


Tushar Rohitbhai Pandya
Managing Director & CFO
DIN: 03264783



Limited Review Report on Half Yearly Financials Results and Annual Financial Results of Ascom Leasing & Investments Limited for the half year and year ended on 31st March 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To
The Board of Director
Ascom Leasing & Investments Limited

We have reviewed the accompanying statement of Audited financial results of **Ascom Leasing & Investments Limited** for the half year and year ended on **31st March, 2025**. 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 audited 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 DSI & Co.
Chartered Accountants
ICAI FRN: 127226W


Eric Kapadia
Partner
Membership No. 136712
UDIN: 25136712BmJIPi8074.
Place: Surat
Date: 09-05-2025



INDEPENDENT AUDITOR'S REPORT

To
**The Board of Directors of
ASCOM LEASING AND INVESTMENTS LIMITED**
Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of **Ascom Leasing and Investments Limited** (the company) for the half year ended 31st March, 2025 and the year to date results for the period from 1st April 2024 to 31st March, 2025, 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the half year ended 31st March, 2025 as well as the year to date results for the period from 1st April, 2024 to 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard 25, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives is to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusion is based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The statement includes the results for the half year ended 31st March, 2025 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the half year of the current financial year.

For DSI & Co.
Chartered Accountants
ICAI FRN: 127226W


Eric Kapadia
Partner
Membership No. 136712
UDIN: 25136712BMJIP18074.



Place: Surat
Date : 09-05-2025