

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

28.10.2024

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 28th October, 2024

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

Dear Sir/Madam,

This is further to our letter dated 22th October 2024, intimating the date of Board Meeting for consideration of Unaudited Standalone Financial Results for the half year ended 30th September, 2024.

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 Unaudited Standalone Financial Results for the half year ended 30th September, 2024.

We attach herewith a copy of the approved Unaudited Standalone Financial Results along with the limited review report of the auditors.

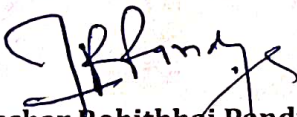
The meeting of the Board of Directors commenced at 4:30PM and concluded at 4.50 PM.

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



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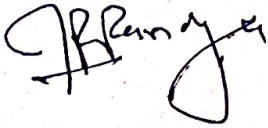
Sub: Declaration under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations)

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 Limited review report on the standalone financial result of the Company for the year ended September 30, 2024 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



ASCOM LEASING & INVESTMENTS LIMITED

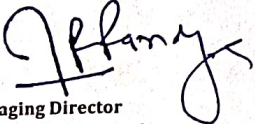

CIN: L65993GJ1986PLC085128

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

Email: adityagroup.in@gmail.com

Statement of Standalone Unaudited Financial Results for the Half Year Ended on 30 September 2024

(Amount in Lacs)

Statement of Assets and Liabilities			
	Particulars	As on 30-09-2024	As on 31-03-2024
		Unaudited	Audited
A.	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	1,171.42	1,171.42
	(b) Other Equity	3,554.91	3,295.17
	Total Equity	4,726.32	4,466.59
	Liabilities		
2	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	696.82	240.68
	(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	696.82	240.68
3	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	1.87
	(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	25.96	50.53
	(c) Provisions	16.16	10.10
	(d) Current Tax Liabilities	84.49	167.27
	Total Current liabilities	126.60	229.77
	TOTAL EQUITY AND LIABILITIES	5,549.75	4,937.04
B.	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	13.82	14.69
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible Assets	0.26	0.27
	(f) Intangible Assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	-	-
	(iii) Loans	4,058.90	4,032.52
	(i) Deferred tax assets (Net)	-	-
	(j) Other non-current Assets	1.20	1.20
	Total Non-Current Assets	4,074.17	4,048.68
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	305.50	345.00
	(iii) Cash and cash equivalents	607.29	205.72
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans	229.68	8.88
	(vi) Others	-	-
	(c) Current Tax Assets (Net)	333.11	328.76
	(d) Other current assets	1,475.58	888.36
	Total Current Assets	5,549.75	4,937.04
	TOTAL ASSETS	5,549.75	4,937.04
<p>For & on behalf of the Board Ascorm Leasing & Investments Limited</p> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">  <p>Managing Director Tushar Rohitbhai Pandya DIN:03264783</p> </div> <div style="text-align: center;">  </div> <div style="text-align: right;"> <p>Place : Surat Date : 28-10-2024</p> </div> </div>			

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Statement of Standalone Unaudited Financial Results for the Half Year Ended on 30 September 2024

(Amount in Lacs)

Sr. No.	Particulars	Standalone			
		6 Months ended	Preceding 6 months ended	Corresponding 6 months ended in previous year	Year ended
		30-09-2024 Unaudited	31-03-2024 Audited	30-09-2023 Unaudited	31-03-2024 Audited
I	Revenue from operations	608.32	608.65	624.78	1,233.44
II	Other income	-	-	-	-
III	Total Income(I+II)	608.32	608.65	624.78	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	185.87	208.67	214.82	423.50
	(f) Finance cost	25.06	14.45	6.42	20.87
	(d) Depreciation and amortisation expense	2.29	6.20	7.42	13.62
	(e) Power and fuel	-	-	-	-
	(f) Other expense	49.74	52.17	57.27	109.44
	Total Expenses(IV)	262.96	281.49	285.93	567.42
V	Profit / (Loss) before exceptional items and tax (III-IV)	345.36	327.16	338.85	666.01
VI	Exceptional items				
	Extraordinary Items	1.14	0.68	1.42	2.10
VII	Profit before tax(V-VI)	344.22	326.49	337.43	663.92
VIII	Tax Expense				
	a) Current Tax	84.49	84.59	82.69	167.27
	d) Deferred tax	-	-	-	-
IX	Profit/(loss) for the period (VII-VIII)	259.74	241.90	254.74	496.64
	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)	259.74	241.90	254.74	496.64
XII	Earning Before interest, depreciation, tax and amortization	371.50	347.06	351.22	698.28
XIII	Earnings Per Share (EPS)				
	a) Basic	2.22	2.07	2.17	4.24
	b) Diluted	2.22	2.07	2.17	4.24

Notes:

- The above results were reviewed by an Audit Committee and thereafter taken on record by the Board of Directors in their meeting on 28-10-2024 after review by an Audit Committee.
- There were no investor complaints known to the Company outstanding at the beginning of the half year.
- The statement includes the results for the half year ended 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 30-09-2023, which were subject to limited review.
- 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.
- Figures pertaining to the previous years/period have been regrouped/rearranged, reclassified and restated wherever considered necessary, to make them comparable with those of the current year/period.

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

Tushar Rohitbhai Pandya

Managing Director
Tushar Rohitbhai Pandya
DIN:03264783



Place : Surat
Date : 28-10-2024

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Cash Flow Statement of Standalone Unaudited Financial Results for the Half Year Ended on 30 September 2024

Particulars	(Amount in Lacs)					
	For the Half Year Ended On		For the Half Year Ended On		For the Year Ended On	
	30-09-2024		30-09-2023		31-03-2024	
	Unaudited		Unaudited		Audited	
A Cash Flow from Operating Activities						
Net Profit before tax and extraordinary items		344.22		337.43		663.92
Add: <u>Adjustments for:</u>						
Depreciation & Amortisation Expenses	2.29		7.42		13.62	
Interest Expenses	24.99	27.28	6.37	13.79	20.75	34.37
Operating P/(L) before working capital changes		371.50		351.22		698.28
Less: <u>Adjustments for:</u>						
Increase/(Decrease) In Trade Receivables	(39.50)		-		345.00	
Increase/(Decrease) In Receivables from Financing Activities	247.18		482.45		278.56	
Increase/(Decrease) In Loans and Advances	4.36	212.03	(103.44)	379.02	(69.02)	554.54
Add: <u>Adjustments for:</u>						
Increase/(Decrease) In Other Current Liabilities	(24.57)		2.72		10.24	
Increase/(Decrease) In Short Term Provisions	(76.73)		(81.77)		2.30	
Increase/(Decrease) In Short Term Borrowings	(1.87)	(103.17)	(1.63)	(80.68)	(5.26)	7.29
Cash generated from/(used In) Operating Activities		56.30		(108.47)		151.03
Less: Provision for Tax		84.49		82.69		167.27
Less: Extraordinary Items		(28.19)		(191.16)		(16.25)
Net Cash generated from/(used In) Operating Activities		(28.19)		(191.16)		(16.25)
B Cash Flow from Investing Activities						
Decrease / (Increase) In Fixed Asssets	(1.40)		-		-	(260.00)
Decrease / (Increase) in Advance for Capital Assets	-	(1.40)	-	-	-	(260.00)
Net Cash generated from/(used In) Investing Activities		(1.40)		-		(260.00)
C Cash Flow from Financing Activities						
Add: <u>Adjustments for:</u>						
Increase/(Decrease) in Secured Loans	142.81		105.94		(12.31)	
Increase/(Decrease) In Unsecured Loans	313.33	456.15	76.68	182.62	222.51	210.20
Less: <u>Adjustments for:</u>						
Interest Expense	24.99	24.99	6.37	6.37	20.75	20.75
Net Cash generated from/(used In) Financing Activities		431.16		176.25		189.45
Net Incr./(Decr.) in cash and cash equivalents		401.57		(14.91)		(86.80)
Cash and cash equivalents at the beginning of the year		205.72		292.52		292.52
Cash and cash equivalents at the end of the year		607.29		277.61		205.72

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

Tushar Rohitbhai Pandya

Managing Director
 Tushar Rohitbhai Pandya
 DIN:03264783



Place : Surat
 Date : 28-10-2024

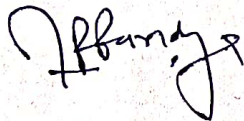
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SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

REPORTING OF SEGMENT-WISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE HALF YEAR ENDED 30-09-2024

(Amount in Lacs)

Particulars	Standalone				
	6 Months ended	Preceding 6 months ended	corresponding 6 months ended in previous year	Year ended	Previous Year ended
	30-09-2024	31-03-2024	30-09-2023	31-03-2024	31-03-2023
	Unaudited	Audited	Unaudited	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 : 28-10-2024

Limited Review Report on unaudited Standalone Financials Results of Ascom Leasing & Investments Limited for the half year ended 30th September 2024 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 unaudited financial results of **Ascom Leasing & Investments Limited** for the period ended **30th September, 2024**. 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 DSI & CO
Chartered Accountants
ICAI FRN: 127226W


Eric Kapadia
Partner

Membership No. 136712
UDIN : 24136712BKFAIP7983



Place : Surat
Date: 28-10-2024