

23<sup>rd</sup> May 2022

To  
Listing Compliances  
**BSE Limited**  
P. J. Towers,  
Dalal Street,  
Mumbai - 400 001.

**Scrip Code : 542866**  
**Scrip Id : JSGLEASING**

Dear Sir/ Madam,

**Ref: Intimation of Board Meeting dated 14<sup>th</sup> May 2022.**

**Sub: Outcome of the Board Meeting held for consideration and approval of Audited Financial Results as on 31<sup>st</sup> March 2022.**

With reference to the above cited subject and in compliance with Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [“SEBI (LODR), 2015”], we hereby inform the exchange that, Board of Directors of the Company in their meeting held today i.e. on Monday, 23<sup>rd</sup> May 2022 have considered and approved-

1. Audited Standalone Financial Results for the quarter and year ended on 31<sup>st</sup> March 2022.
2. Auditors Report on quarterly and year to date financial results for the period ended on 31<sup>st</sup> March 2022

Please also find enclosed herewith declaration as per Regulation 33(3)(d) of SEBI (LODR), 2015 in respect of Auditor’s Report with un-modified opinion for the Audited Financial Results for the quarter and year ended 31<sup>st</sup> March 2022

The meeting of the Board of Directors commenced at 4:30 p.m and concluded at 5:30 p.m.

We request you to kindly take the above-mentioned information on your record.

Thanking you,

For JSG Leasing Limited  
**JSG LEASING LIMITED**

MOTIBHAI JAKSIBHAI RABARI  
Authorised Signatory/Director  
MOTIBHAI JAKSIBHAI RABARI  
Director  
DIN: 08573080

JSG Leasing Limited

CIN: L65993DL1989PLC038194

Reg. Office Address: 125, 2<sup>nd</sup> Floor, Shahpur Jat, New Delhi – 110 049

Tel: 8828865429

E-mail: jsgleasinglimited@gmail.com

Website: www.jsgleasinglimited.club



# JSG LEASING LIMITED

CIN: L65993DL1989PLC038194

JSG LEASING LIMITED						
CIN: L65993DL1989PLC038194						
Regd. Office: 125, 2 <sup>nd</sup> Floor, Shahpur Jat, New Delhi – 110 049.						
Phone: 8828865429, Email: jsgleasinglimited@gmail.com, Website: www.jsgleasinglimited.club						
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED						
31 <sup>ST</sup> MARCH, 2022						
(Rs. in Lakhs)						
Sr. No.	Particulars	STANDALONE				
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Current Year	Previous year ended
		31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
1	Income	Audited	Unaudited	Audited	Audited	Audited
(a) Revenue from Operations	19.000	0.000	0.000	19.000	0.000	
(b) Other Income	3.142	2.010	1.770	9.142	8.420	
<b>Total Income</b>	<b>22.142</b>	<b>2.010</b>	<b>1.770</b>	<b>28.142</b>	<b>8.420</b>	
2	Expenses					
(a) Cost of materials consumed	0.000	0.000	0.000	0.000	0.000	
(b) Purchases of stock-in-trade	0.000	0.000	0.000	0.000	0.000	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.000	0.000	0.000	0.000	0.000	
(d) Employee Benefits Expenses	1.080	0.150	1.920	2.070	4.503	
(e) Finance Cost	0.014	0.000	0.000	0.014	0.011	
(f) Depreciation, depletion and amortisation expense	0.000	0.000	0.000	0.000	0.000	
(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	3.425	0.010	2.510	7.955	12.607	
(h) Bad debt/ Balance Written off	0.000	0.000	0.000	0.000	0.000	
<b>Total Expenses</b>	<b>4.519</b>	<b>0.160</b>	<b>4.430</b>	<b>10.039</b>	<b>17.121</b>	
3	Profit / (Loss) before exceptional and extra-ordinary items and tax (1-2)	17.623	1.850	(2.660)	18.103	(8.702)
4	Exceptional Items	0.000	0.000	0.000	0.000	1.592
5	Profit/ (Loss) before Tax (3-4)	17.623	1.850	(2.660)	18.103	(10.294)
6	Tax Expenses:					
(a)	Current Tax	3.922	0.000	0.000	3.922	0.000
(b)	Deferred Tax	0.000	0.000	0.000	0.000	0.000
7	<b>Total Tax Expenses</b>	<b>3.922</b>	<b>0.000</b>	<b>0.000</b>	<b>3.922</b>	<b>0.000</b>
8	Profit/ (Loss) for a period from continuing operations (5-7)	13.701	1.850	(2.660)	14.181	(10.294)
9	Profit/ (Loss) for a period from discontinuing operations	0.000	0.000	0.000	0.000	0.000

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*mvt*  
Authorised Signatory/Director

Website: www.jsgleasinglimited.club



## JSG LEASING LIMITED

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10	Tax Expenses of discontinued operations	0.000	0.000	0.000	0.000	0.000
11	Profit/ (Loss) for a period from discontinuing operations (after tax) (9-10)	0.000	0.000	0.000	0.000	0.000
12	Other Comprehensive Income/ (Loss)					
	A) (i) Amount of items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000
	B) (i) Amount of items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000
13	Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period) (8-11-12)	13.701	1.850	(2.660)	14.181	(10.294)
	Paid -up Equity Share Capital (Face Value of Rs. 10/- each)	300.000	300.000	300.000	300.000	300.000
14	Other Equity	93.915	0.000	0.000	93.915	79.733
15	Earning Per Share (For continuing operations)					
	(a) Basic	0.457	0.062	(0.089)	0.473	(0.343)
	(b) Diluted	0.457	0.062	(0.089)	0.473	(0.343)

JSG LEASING LIMITED

*mnr*  
Authorised Signatory/Director

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Phone: 8828865429, Email: jsgleasinglimited@gmail.com, Website: www.jsgleasinglimited.club			
STATEMENT OF ASSETS AND LIABILITIES AS ON 31 <sup>ST</sup> MARCH 2022			
(Rs. In Lakhs)			
Sr.No.	Particulars	As at 31-03-2022 (Audited)	As at 31-03-2021 (Audited)
<b>A</b>	<b>ASSETS</b>		<b>STANDALONE</b>
<b>1</b>	<b>Non-Current Assets</b>		
	Property, Plant and Equipment	0.000	0.000
	Capital work-in-progress	0.000	0.000
	Investments Property	0.000	0.000
	Goodwill	0.000	0.000
	Other Intangible Assets	0.000	0.000
	Intangible Assets under development	0.000	0.000
	Biological Assets Other than bearer Plants	0.000	0.000
	Investments accounted for using equity method	0.000	0.000
	<b>Non-Current Financial Assets</b>		
	Non-Current Investments	0.000	0.000
	Trade receivables, non-current	0.000	0.000
	Loans, non-current	382.319	395.300
	Other non-current Financial Assets	0.120	0.120
	<b>Total non-current Financial Assets</b>	<b>382.439</b>	<b>395.420</b>
	Deferred Tax Assets (Net)	0.000	0.000
	Other Non-current Assets	0.000	0.000
	<b>Total Non-current Assets</b>	<b>382.439</b>	<b>395.420</b>
<b>2</b>	<b>Current Assets</b>		
	Inventories	0.000	0.000
	<b>Current Financial Assets</b>		
	Current Investments	0.000	0.000
	Trade Receivables, current	20.376	56.370
	Cash and Cash equivalents	11.944	14.205
	Bank Balance other than cash and cash equivalents	0.073	41.118
	Loans, current	0.000	0.000
	Other Current Financial Assets	0.000	0.000
	<b>Total Current Financial Assets</b>	<b>32.393</b>	<b>111.693</b>
	Current Tax Assets (net)	0.000	0.000
	Other Current Assets	0.860	0.075
	<b>Total Current Assets</b>	<b>33.253</b>	<b>111.768</b>
<b>3</b>	Non-current assets classified as held for sale	0.000	0.000
<b>4</b>	Regulatory deferral account debit balances and related deferred tax assets	0.000	0.000
	<b>TOTAL ASSETS</b>	<b>415.692</b>	<b>507.188</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	Equity attributable to owners of parent	0.000	0.000

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*m/r*  
JSG LEASING LIMITED

*m/r*  
Autograph of Signatory/Director

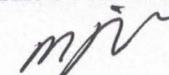


# JSG LEASING LIMITED

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	Equity Share Capital	300.000	300.000
	Other Equity	93.915	79.733
	<b>Total Equity attributable to owners of parent</b>	<b>393.915</b>	<b>379.733</b>
	Non-controlling interest	0.000	0.000
	<b>Total Equity</b>	<b>393.915</b>	<b>379.733</b>
<b>2</b>	<b>Liabilities</b>		
	Non-current Liabilities	0.000	0.000
	Non-current Financial Liabilities	0.000	0.000
	Borrowings, non-current	0.000	0.000
	Trade Payables, non-current	0.000	0.000
	Other non-current Financial Liabilities	0.000	0.000
	<b>Total Non-current Financial Liabilities</b>	<b>0.000</b>	<b>0.000</b>
	Provisions, non-current	0.000	0.000
	Deferred Tax Liabilities (Net)	0.000	0.000
	Deferred Government grants, non-current	0.000	0.000
	Other Non-current Liabilities	0.000	0.000
	<b>Total Non-current Liabilities</b>	<b>0.000</b>	<b>0.000</b>
<b>3</b>	<b>Current Liabilities</b>		
	Current Financial Liabilities	0.000	0.000
	Borrowings, current	1.943	113.783
	Trade Payable, current	2.780	0.539
	Other Current Financial Liabilities	0.000	0.000
	<b>Total Current Financial Liabilities</b>	<b>4.723</b>	<b>114.322</b>
	Other Current Liabilities	12.956	12.956
	Provisions, current	4.099	0.177
	Current Tax Liabilities (Net)	0.000	0.000
	Deferred Government grants, current	0.000	0.000
	<b>Total Current Liabilities</b>	<b>21.778</b>	<b>127.455</b>
	Liabilities directly associated with assets in disposal group classified as held for sale	0.000	0.000
	Regulatory deferral account credit balances and related deferred tax liabilities	0.000	0.000
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>415.692</b>	<b>507.188</b>

JSG LEASING LIMITED



Authorised Signatory/Director

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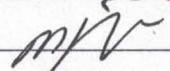


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Phone: 8828865429, Email: jsgleasinglimited@gmail.com, Website: www.jsgleasinglimited.club			
CASHFLOW STATEMENT AS ON 31 <sup>ST</sup> MARCH 2022			
(Rs. In Lakhs)			
Sr. No.	Particulars	STANDALONE	
		As at 31-03- 2022	As at 31-03-2021
<b>A</b>	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
	Net profit/(loss) before taxation as per Statement of Profit and Loss	18.103	(10.290)
	<b>Adjustment for:</b>		
	Finance Costs	0.014	0.000
	Interest Income / Dividend Income	(9.142)	0.000
	Loss on sale of Fixed Assets	0.000	0.000
	<i>Operating profit before working capital changes</i>	8.975	(10.290)
	<b>Add / (Less):</b>		
	Increase/ (decrease) in Inventories	0.000	0.000
	(Increase)/ decrease in Trade Receivable	48.190	186.680
	Increase/ (decrease) in Short Term Loan & Advances	0.000	0.000
	Increase/ (decrease) in Current Liabilities	0.000	(24.430)
	Increase/ (decrease) in Trade Payable	2.241	0.000
	Increase/ (decrease) in Other Current Assets	0.000	6.760
	Direct taxes paid (net of refunds)	0.000	24.650
		50.431	193.660
	<b>Net cash flow from operating activities</b>	<b>59.406</b>	<b>183.370</b>
<b>B</b>	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
	<b>Inflow / (Outflow) on account of:</b>		
	Investments in shares/ withdrawal in Partnership Firm	0.000	40.000
	Sale/(Purchase) of fixed assets	0.000	0.000
	Interest / Dividend Received	9.142	0.000
	change in Bank Balance not considered as cash	0.000	0.000
	Increase/(decrease) in Long Term Loan & Advances	0.000	138.640
	<b>Net cash flow from investing activities</b>	<b>9.142</b>	<b>178.640</b>
<b>C</b>	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
	<b>Inflow / (Outflow) on account of:</b>		
	Proceeds (Repayment) from long term borrowings	0.000	(323.820)
	Proceeds (Repayment) from short term borrowings	0.000	0.000
	Finance costs	(0.014)	0.000
	Loans and Advances and Other Non-current Assets	(111.840)	0.000
	<b>Net cash flow from financing activities</b>	<b>(111.854)</b>	<b>(323.820)</b>
	<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>(43.306)</b>	<b>38.190</b>
	<b>Add: Balance at the beginning of the year</b>	<b>55.323</b>	<b>17.130</b>
	<b>Cash and cash equivalents at the end of the year</b>	<b>12.017</b>	<b>55.320</b>

**JSG LEASING LIMITED**



**Authorised Signatory/Director**

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**Notes:**

1. The Audited financial statements for the quarter and year ended on 31<sup>st</sup> March 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 23<sup>rd</sup> May 2022.
2. The Statutory Auditors of the Company have carried out audit of the financial results for the quarter and year ended on 31<sup>st</sup> March 2022 in compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. The statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
4. As the Company's business activity falls within a single primary business segment, the disclosure requirements as per Ind AS 108 "operating segments" are not applicable.
5. The figures for the quarter ended 31<sup>st</sup> March 2022 and 31<sup>st</sup> March 2021 are the balancing figures between audited figures in respect of full financial year and unaudited published year-to-date figures up to third quarter ended 31<sup>st</sup> December 2021 and 31<sup>st</sup> December 2020 respectively, which were subject to limited review.
6. Previous period figures have been re-grouped and re-classified wherever necessary.

For JSG Leasing Limited  
**JSG LEASING LIMITED**

*Motibhai Jaksibhai Rabari*  
Authorised Signatory/Director

**MOTIBHAI JAKSIBHAI RABARI**  
Director  
DIN: 08573080



K. SINGH & ASSOCIATES

Chartered Accountants

**Independent Auditor's Report on Audited Standalone Quarterly Financial Results  
31.03.2021 and Year to Date Results of the Company Pursuant to the Regulation 33 of the  
SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To,  
**The Board of Directors Of  
JSG Leasing Limited**

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying annual standalone financial results of JSG Leasing Limited("the company") for the quarter and year ended on 31/03/2022, and year to date results for the period from 31/03/2021 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 Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31/03/2022 as well as the year to date results for the period from 01/04/2021 to 31/03/2022.

**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. Our opinion is not modified in respect of this matter.



### **Management's Responsibilities for the Standalone Financial Results**

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Standalone Financial Statements. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with Indian accounting standards prescribed under section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India and incompliance with Regulation 33 of the Listing Regulations, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 is 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 is also responsible for overseeing the Company's financial reporting process.

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

Our objectives are 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 conclusions are 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.



**OTHER MATTER**

The Statement includes the results for the quarter ended March 31, 2022 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2022 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For, K. Singh & Associates  
Chartered Accountants  
FRN: 012458 N  
  
CA Kultar Singh  
Partner  
M. No.: 091673  
UDIN: 22091673AJKMFW8080

Place: Chandigarh  
Date: 23.05.2022



## JSG LEASING LIMITED

CIN: L65993DL1989PLC038194

Date: 23<sup>rd</sup> May 2022

To  
Listing Compliances  
**BSE Limited**  
P. J. Towers,  
Dalal Street,  
Mumbai - 400 001.

Scrip Code : 542866  
Scrip Id : JSGLEASING

Dear Sir/ Madam,

**Subject: Declaration in respect of Auditor's Report with un-modified opinion for the Audited Financial Results for the quarter and year ended 31<sup>st</sup> March 2022.**

In compliance with regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, We hereby declare that -

"M/s. K. Singh & Associates (FRN: 012458N), Statutory Auditors of the Company have issued Audit Report with un-modified opinion in respect of Standalone Audited Financial Results for the quarter and year ended on 31<sup>st</sup> March 2022 which have been approved by the Board of Directors in their meeting held on 23<sup>rd</sup> May 2022."

We request you to kindly take the above-mentioned information on your record.

Thanking you,

For JSG Leasing Limited  
**JSG LEASING LIMITED**

*M.J.R.*  
Authorised Signatory/Director  
**MOTIBHAI JAKSIBHAI RABARI**  
Director  
DIN: 08573080

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