

Date: February 08, 2023

To,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 023

Scrip Code: 511698

**Sub: Outcome of the Board Meeting held on February 08, 2023**

Dear Sir,

With reference to the captioned subject and in continuation to our letter dated January 17, 2023, disclosures made pursuant to Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We wish to inform you that the Board of Directors of the Company at their meeting held today at 01:00 p.m. and concluded at 01:45 p.m. have:

1. Approved the Unaudited Financial Results and Extracts of Financial Results of the Company for the quarter and nine months ended on December 31, 2022 and

Accordingly, we are enclosing herewith a copy of the Unaudited Financial Results on Standalone basis for the quarter and nine months ended on December 31, 2022 accompanied with the Limited Review Report by the Statutory Auditors of the Company.

Kindly, take the above on your records and disseminate the same for the information of investors.

Thanking you,

Yours faithfully,

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For **BHAGYASHREE LEASING AND FINANCE LIMITED**

  
Gauri Sodani  
Company Secretary and Compliance Officer



**BRAGYASHREE LEASING AND FINANCE LIMITED**  
**Reg. Off: 1ST FLOOR, KUNAR CAPITAL, 2413, EAST STREET, CAMP POVE MH 411001**  
**CIN: U55999PNV394PLC13855**

**STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON DECEMBER 31, 2022**

(In lacs)

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31/12/2022 (Unaudited)	30/09/2022 (Unaudited)	31/12/2021 (Unaudited)	31/12/2022 (Unaudited)	31/12/2021 (Unaudited)	31/03/2022 (Audited)
	<b>REVENUE</b>						
	Revenue from Operations:-						
	Interest Income						
	Dividend Income						
	Rental Income						
	Fees and Commission Income						
	Net gain on fair value changes	1.2515	1.1977	5.2548	4.4707	11.7855	29.9925
	Net gain on derecognition of financial instruments under amortised cost category						
	Sale of products (including excise duty)						
	Sale of services						
	(i) Total Revenue from Operations	1.2515	1.1977	5.2548	4.4707	11.7855	29.9925
	(ii) Other Income						
	(iii) Total Revenue (H1)	1.2515	1.1977	5.2548	4.4707	11.7855	29.9925
	<b>EXPENSES</b>						
	Finance Cost						
	Fees and Commission expense						
	Net loss on fair value changes						
	Net loss on derecognition of financial instruments under amortised cost category						
	Impairment on financial instruments						
	Cost of materials consumed						
	Purchases on Stock-in-trade						
	Changes in inventories of finished goods, stock-in-trade and work-in-progress						
	Employee benefits expenses	0.7806	0.4013		1.7929		
	Depreciation and amortisation impairment						
	Other Expenses	2.7918	0.1629	2.5321	6.8886	7.8561	8.7982
	(iv) Total Expenses	3.5814	0.7652	2.5321	8.6755	7.8561	8.7982
	(v) Profit / (Loss) before Exceptional Items and Tax (H1-v)	-2.4279	0.4325	2.6225	-4.2048	5.9065	9.2943
	(vi) Exceptional Items						
	(vii) Profit / (Loss) Before Tax (v+vi)	-2.4279	0.4325	2.6225	-4.2048	5.9065	9.2943
	(viii) Tax expense:						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	0.2999	-0.1114	-1.3422		-1.5790	-4.9041
	(ix) Profit / (Loss) for the period from Continuing Operations (viii-viii)	-2.1280	0.1211	1.2803	-4.2048	2.3274	4.3902
	(x) Profit/(Loss) from Discontinued Operations						
	(xi) Tax Expense of Discontinued Operations						
	(xii) Profit (Loss) from Discontinued Operations After Tax (x-xi)						
	(xiii) Profit / (Loss) for the period (x+xi)	-2.1280	0.1211	1.2803	-4.2048	2.3274	4.3902
	<b>Other Comprehensive Income:-</b>						
	(A) Items that will not be reclassified to profit or loss						
	(i) Income tax relating to items that will not be reclassified to profit or loss						
	Subtotal (A)	-	-	-	-	-	-
	(B) Items that will be reclassified to profit or loss						
	(i) Income tax relating to items that will be reclassified to profit or loss						
	Subtotal (B)	-	-	-	-	-	-
	Other Comprehensive Income (A+B)	-	-	-	-	-	-

(iv) Total comprehensive income for the period (after tax) (Comprising Profit (loss) and other Comprehensive Income for the period)	-2,1780	-6,1211	1,2623	-4,2948	1,1274	4,3302
(v) Earning per equity share (for continuing operations)	-0.0008	0.0015	0.0366	-0.1201	0.0665	0.1137
Basic (Rs.)	-0.0008	0.0015	0.0366	-0.1201	0.0665	0.1137
Diluted (Rs.)	-	-	-	-	-	-
(vi) Earning per equity share (for discontinued operations)	-	-	-	-	-	-
Basic (Rs.)	-	-	-	-	-	-
Diluted (Rs.)	-	-	-	-	-	-
(vii) Earning per equity share (for continuing and discontinued operations)	-0.0008	0.0015	0.0366	-0.1201	0.0665	0.1137
Basic (Rs.)	-0.0008	0.0015	0.0366	-0.1201	0.0665	0.1137
Diluted (Rs.)	-	-	-	-	-	-
Paid up equity share capital (face value of Rs. 10 each)	35,00,100	35,00,100	35,00,100	35,00,100	35,00,100	35,00,100

1. The above unaudited financial results were approved and taken on record by the Board of Directors at their meeting held on February 08, 2023.

2. The Statutory auditors have carried out 'Limited Review' of above financials results as required under Regulation 33 of the SEBI (Listing Obligation Disclosure Requirements) Regulations, 2015.

3. The Company is primarily engaged in a single segment viz. Financial services and related activities and therefore the segment reporting is not applicable.

4. In line with Regulation 47 (2) of the SEBI (Listing Obligation Disclosure Requirements) Regulations, 2015, the results for the quarter and nine months ended on December 31, 2022 are available on the website of BSE Limited (URL: [www.bseindia.com/corporates](http://www.bseindia.com/corporates)).

5. Figures have been regrouped and rearranged wherever necessary.

Place: Pune  
Date: 08.02.2023



For and on behalf of the Board of Directors  
Of Bhagyashree Leasing And Finance Limited

*(Signature)*  
Ananya Sin,  
Director & CEO  
(DIN: 01347029)





**Independent Auditors Limited Review report on the Quarterly unaudited Financial results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report  
To the Board of Directors of  
Bhagyashree Leasing and Finance Limited**

We have reviewed the accompanying statement of unaudited financial results of **Bhagyashree Leasing and Finance Limited** (the Company) for the Quarter ended December 31, 2022. The Statement 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 (the Listing Regulations), read with SEBI Circular No.CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the Circular).

The preparation of the statements in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our Responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 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, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For SPAK & Co.**  
**Chartered Accountants**  
**F.R.N.: 139877W**

**Shivraj Patil**  
**Partner**  
**Membership No: 138320**  
**Place: Pune**  
**Date: 08.02.2023**  
**UDIN: 23138320B6ULS04096**

