



Finance Limited

Ph. : 011 4235 1486

# FRANKLIN LEASING AND FINANCE LIMITED

Unit/Shop No. 205, Second Floor, Aggarwal City Mall Road No. 44, Pitampura, Delhi - 110 034

E-mail : franklinleasingfinance@gmail.com, Website : www.franklinleasing.in

CIN No. U74899DL1992PLC048028

Date: 14<sup>th</sup> November, 2022

To,  
The Bombay Stock Exchange Limited,  
PJ Towers, Dalal Street  
Mumbai- 400 001

**Sub: Unaudited Financial results for the half year ended 30.09.2022**

BSE Scrip Code: 539839

Dear Sir,

This is to inform you that Pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirement) Regulation 2015, the Board of Directors of the company at their meeting held on 14<sup>th</sup> November, 2022, have approved the Unaudited Financial Results of the company for the half year ended 30<sup>th</sup> September, 2022.

1. Approved the Unaudited Financial Results (Standalone) for the half Year ended on 30<sup>th</sup> September, 2022 as recommended by the Audit committee.
2. Auditor's Report in the prescribed format issued by the Statutory Auditor of the Company also attached herewith

Kindly note that the meeting of the Board of Directors commenced at 01:00 P.M and concluded at 02:00 pm

Please take the same on your record and acknowledge the receipt of the same.

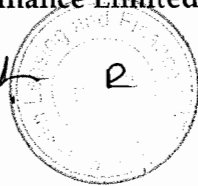
Thanking You.

Yours Faithfully,

For Franklin Leasing & Finance Limited

Rashmi Bhagat

Rashmi Bhagat  
Company Secretary  
Membership No. 54366





**K B & Associates**  
Chartered Accountants

61, Burtolla Street, 1st Floor, Kolkata - 700 007

70031 45609 / 98048 24393

kk.bhoomi@gmail.com

bhharat.soni@gmail.com

**Independent Auditors' Limited Review Report on half yearly unaudited standalone financial results of Franklin Leasing & Finance Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Review Report to  
The Board of Directors,  
**Franklin Leasing & Finance Limited**  
Unit/Shop No. 205, Second Floor,  
Aggarwal City Mall Road No. 44,  
Pitampura Delhi-110034

1. We have reviewed the accompanying statement of unaudited financial results of Franklin Leasing & Finance Limited ('the Company') for the half year ended September 30, 2022 (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





**K B & Associates**  
Chartered Accountants

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3. 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 recognised 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, as modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement

*For M/S K B & ASSOCIATES*  
*Chartered Accountants*  
*FRN: 328672E*

*Kanhaiya Kumar Agarwal*  
*Partner*

*Membership Number: 068789*  
*UDIN No. 22068789BDBFUY3841*

*Place of Signature: Delhi*  
*Date: 14/11/2022*



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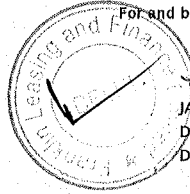
Statement of Unaudited Financial Result for the half year ended 30th Sep, 2022

(Rupees in Lakh except EPS)

	Particulars	Half year ended		Year ended	
		30-09-2022	31-03-2022	30-09-2021	31-03-2022
		Unaudited	Audited	Unaudited	Audited
I	<b>Revenue From Operations</b>				
	Interest on Income	16.17	694.33	602.44	1296.77
	Dividend Income	0.00	0.00	0.00	0.00
	Rental Income	0.00	0.00	0.00	0.00
	Fees and commission Income	0.00	0.00	0.00	0.00
	Net gain on fair value changes	0.00	0.00	0.00	0.00
	Net gain on derecognition of financial instruments under amortised cost category	0.00	0.00	0.00	0.00
	Sale of products (including Excise Duty)	0.00	0.00	0.00	0.00
	Sale of services	0.00	0.00	0.00	0.00
	Other revenue from operations	0.00	0.00	0.00	0.00
	Sale of Shares	582.28	0.00	0.00	0.00
	<b>Total Revenue From Operations</b>	<b>598.45</b>	<b>694.33</b>	<b>602.44</b>	<b>1296.77</b>
	Other income	0.00	1.61	0.00	1.61
	<b>Total Income</b>	<b>598.45</b>	<b>695.94</b>	<b>602.44</b>	<b>1298.38</b>
II	<b>EXPENSES</b>				
	Cost of materials consumed	-	-	-	-
	Purchases of Stock-in-Trade	602.52	260.33	0.00	260.33
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-55.29	8.39	0.00	8.39
	Employee benefits expense	6.68	7.74	7.15	14.89
	Finance Cost	0.00	407.90	563.07	970.97
	Depreciation and amortization expense	0.00	0.00	0.00	0.00
	Other expenses	23.56	8.86	6.26	15.12
	<b>Total expenses (IV)</b>	<b>577.47</b>	<b>693.22</b>	<b>576.48</b>	<b>1269.70</b>
	Profit/(loss) before exceptional items and tax (I- IV)	20.98	1.11	25.96	27.07
III	Exceptional Items	0.00	0.00	0.00	0.00
IV	Profit/(loss) before tax (V-VI)	20.98	1.11	25.96	27.07
V	Tax expense:				
	(1) Current tax	5.45	1.43	6.75	8.18
	(2) Deferred tax	0.00	0.000	0.00	0.000
	Profit (Loss) for the period from continuing operations (VII-VIII)	15.53	-0.32	19.21	18.89
VII	Profit/(loss) from discontinued operations	-	-	-	-
VIII	Tax expense of discontinued operations	-	-	-	-
IX	Profit/(loss) from Discontinued operations (after tax) (X-XI)	15.53	-0.32	19.21	18.89
X	Profit/(loss) for the period (IX+XII)	15.53	-0.32	19.21	18.89
XI	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified 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	-	-	-	-
	<b>Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>15.53</b>	<b>-0.32</b>	<b>19.21</b>	<b>18.89</b>
XIII	Earnings per equity share (for continuing operation):				
	(1) Basic	0.10	-0.002	0.12	0.120
	(2) Diluted	0.10	-0.002	0.12	0.120
XIV	Earnings per equity share (for discontinued operation):				
	(1) Basic	0.00	0.000	0.00	0.000
	(2) Diluted	0.00	0.000	0.00	0.000
XV	Earnings per equity share (for discontinued & continuing operations)				
	(1) Basic	0.00	0.000	0.00	0.000
	(2) Diluted	0.00	0.000	0.00	0.000

Note:	
1	The above unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 14/11/2022
2	The previous period figures have been regrouped wherever necessary.
3	The Statutory auditors of the Company have carried out a "Auditor Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
4	The Company has adopted Indian Accounting standards (Ind AS) with effect from 01 <sup>st</sup> April, 2017 and accordingly, the above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013
5	The above results for the half year ended 30th September, 2022 along with Auditor Report has been approved by the Board of Directors of the Company.
6	The Company's / Group's operations and revenue were impacted on account of disruption in economic activity due to Covid-19. The management believes that the overall impact of the pandemic is short term and temporary in nature and is not likely to have any significant impact on the recoverability of the carrying value of its assets and the future operations. The management is closely monitoring the developments and possible effects that may result from the pandemic on its financial condition, liquidity and operations and is actively working to minimize the impact of this unprecedented situation.

Place: Delhi  
Date: 14/11/2022



For and behalf of Board Franklin Leasing & Finance Limited

*Jagannath Jha*  
JAGANNATH JHA  
Director  
DIN NO. 08943829

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UNIT/SHOP NO.205 ,SECOND FLOOR, AGARWAL CITY MALL ROAD NO.44,  
PITAMPURA, DELHI - 110034.

CIN - L74899DL1992PLC048028,

Email - franklinleasingfinance@gmail.com

## Unaudited Statement of Assets and Liabilities as at September 30, 2022 (Rs. in Lakh)

Standalone Statement of Assets and Liabilities		As at 30th Sep 2022	As at 31st Mar 2022
Particulars		(Unaudited)	(audited)
<b>A</b>	<b>Assets</b>		
<b>1</b>	<b>Financial Asset</b>		
	Cash and cash equivalents	0.180	2.640
	Bank Balance other than (a) above	1.260	6.100
	Derivative financial instruments	0.000	0.000
	Receivables		
	(I) Trade Receivables	74.140	156.690
	(II) Other Receivables	0.000	0.000
	Loans	11593.060	11175.650
	Investments	1191.350	1191.350
	Other Financial assets	0.000	191.190
<b>2</b>	<b>Non Financial Asset</b>		
	Inventories	131.450	76.160
	Current tax assets (Net)	0.000	0.000
	Deferred tax Assets (Net)	0.060	0.060
	Investment Property	0.000	0.000
	Biological assets other than bearer plants	0.000	0.000
	Property, Plant and Equipment	0.000	0.000
	Capital work-in-progress	0.000	0.000
	Intangible assets under development	0.000	0.000
	Goodwill	0.000	0.000
	Other Intangible assets	0.000	0.000
	Other non-financial assets (to be specified)	0.000	0.000
	<b>Total assets</b>	<b>12991.500</b>	<b>12799.840</b>



	<b>Equity and liabilities</b>		
<b>1</b>	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	Equity share capital	1578.240	1,578.24
	Other equity	2151.410	2,135.89
	<b>Total equity attributable to owners of parent</b>	<b>3729.650</b>	<b>3714.130</b>
	Non controlling interest		
	<b>Total equity</b>	<b>3729.650</b>	<b>3714.130</b>
<b>2</b>	<b>Liabilities</b>		
<b>2</b>	<b>Financial Liabilities</b>		
(a)	Derivative financial instruments	-	-
(b)	Payables		
	(I) Trade Payables	258.870	1,230
	(i) total outstanding dues of micro enterprises and small enterprises	0.000	0.000
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.000	0.000
	II) Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	0.000	0.000
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.000	0.000
(C)	Debt Securities	0.000	0.000
(d)	Borrowings (Other than Debt Securities)	8967.670	8967.670
(e)	Deposits	0.000	0.000
(f)	Subordinated Liabilities	0.000	0.000
(g)	Other financial liabilities	0.000	0.000
<b>2</b>	<b>Non-Financial Liabilities</b>		
(a)	Current tax liabilities (Net)	27.330	27.330
(b)	Provisions	5.450	8.180
(C)	Deferred tax liabilities (Net)	0.000	0.000
(d)	Other non-financial liabilities	2.530	81.300
	<b>Total liabilities</b>	<b>9261.850</b>	<b>9085.710</b>
	<b>Total equity and liabilities</b>	<b>12991.500</b>	<b>12799.840</b>

For and behalf of Board Franklin Leasing & Finance Limited

Place: Delhi  
Date: 14/11/2022



*Jagannath Jha*  
JAGANNATH JHA  
Director  
DIN NO. 08943829

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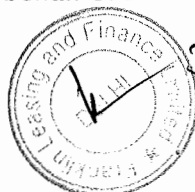
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## Unaudited Cash Flow Statement for the Half Year ended 30th September 2022

	For the year ended 30th Sep 2022 (Rupees in lakh)	For the year ended 31st March 2022 (Rupees in lakh)
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before tax and after extra- ordinary items (As per profit & loss account)	20.98	28.68
Adjustments for items not included	-	-
<b>Operating Profit before working capital changes</b>	20.98	28.68
<u>Working capital adjustments:-</u>		
(Increase)/ decrease in current loans and advances	(417.41)	(338.34)
(Increase)/ decrease in Trade receivables	82.54	(94.70)
(Increase)/ decrease in inventories	(55.29)	8.39
(Increase)/decrease in Other Current Assets	191.19	-
Increase/ (decrease) in Borrowings	-	668.25
Increase/ (decrease) in other current liabilities	(78.77)	-
Increase/ (decrease) in current liabilities	257.64	(102.77)
<b>Cash generated from operations</b>	0.88	169.51
Direct Taxes Paid	8.18	6.97
<b>Net cash flow from operating activities (A)</b>	<b>(7.30)</b>	<b>162.54</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Proceed from sale(purchase) of investments	-	(423.07)
(Increase)/decrease in capital expenditure	-	-
(Increase)/decrease in fixed assets	-	-
<b>Net cash flow from investing activities (B)</b>	<b>-</b>	<b>(423.07)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issue of equity shares	-	-
Share Application Money received(refund)	-	-
<b>Net cash flow from financing activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net cash flow during the year (A + B + C)</b>	<b>(7.30)</b>	<b>(260.53)</b>
Add: Opening cash and cash equivalents	8.74	269.27
<b>Closing cash and cash equivalents</b>	<b>1.44</b>	<b>8.74</b>
<b>Components of cash and cash equivalents</b>		
Cash in hand	0.18	2.64
Deposit with banks in current accounts	1.26	6.10
<b>Toal cash and cash equivalents</b>	<b>1.44</b>	<b>8.74</b>

For and behalf of Board Franklin Leasing & Finance Limited

Place: Delhi  
Date: 14/11/2022



Jagannath Jha

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Director  
DIN NO. 08943829