



# BRIJLAXMI LEASING AND FINANCE LIMITED

Reg. Office: 24, Suwarnpuri Society, Chikuwadi, Jetalpur Road, Alkapuri,  
Vadodara-390007

CIN: L65993GJ1990PLC014183

Email Id: barodagroup99@gmail.com

Ph: +91 - 265- 234 3556

Website: www.brijlaxmi.com

No. 325/fy24-25

13<sup>th</sup> February, 2025

The Corporate Relationship Department  
BSE Limited  
1st Floor, New Trading Ring,  
Rotunda Bldg., P.J. Towers, Dalal Street,  
Fort, Mumbai-400 001

**SCRIP CODE: 532113**

**SYMBOL: BRIJLEAS**

**Sub: Outcome of Board Meeting - Unaudited Financial Results for the Third Quarter ended  
on 31<sup>st</sup> December, 2024**

Dear Sir / Ma'am,

The Meeting of the Board of Directors of the Company was held on 13<sup>th</sup> February, 2025 and the Board has approved the Unaudited Financial Results for Third Quarter ended on 31<sup>st</sup> December, 2024 along with Limited Review Reports received from Statutory Auditors of the Company M/s. DBS & Associates, Chartered Accountant, Mumbai.

The Meeting of the Board of Directors commenced at 08:15 pm and conclude at 08:50 pm.

Kindly take the same on your records.

Thanking You,

Yours Sincerely,

**For Brijlaxmi Leasing and Finance Limited**

**Siddharth**  
**Chaturvedi**  
Digitally signed by  
Siddharth  
Chaturvedi  
Date: 2025.02.13  
21:04:08 +05'30'

**Siddharth Chaturvedi**  
**Managing Director and CFO**



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## ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Quarterly Un-Audited Financial Results-(Standalone separately)

Statement on Impact of Audit Qualifications for the Quarter and Year ended December 31, 2024  
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016

I			
Sr. No.	Particulars	Unaudited Figures (as reported before adjusting for qualifications) (Rs. in lakh)	Adjusted Figures (audited figures after adjusting for qualifications)
1	Turnover / Total income	50.67	Non Determinable
2	Total Expenditure	112.08	
3	Net Profit/(Loss)	(61.41)	
4	Earnings Per Share	(0.95)	
5	Total Assets	-	
6	Total Liabilities	-	
7	Any other financial item(s) (as felt appropriate by the management)	-	
II			
Audit Qualification (each audit qualification separately):			
a. Details of Audit Qualification:		The Company has not complied with the provisions of TDS under Income Tax Act. Company has not been provided interest income on loan given amounting to Rs. 160.82 lakhs to some of the parties and ECL provision has not been made thereon. As per management these parties unable to pay interest on loan due to financial crunch. Although as per management opinion these loans are fully recoverable.	



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	b. Type of Audit Qualification	Qualified Opinion
	c. Frequency of qualification:	Repetitive
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	Applicable TDS will be complied in current year. The loan will be recoverable.
	e. For Audit Qualification(s) where the impact: is not quantified by the auditor: NA	
	(i) Management's estimation on the impact of audit qualification:	NA
	ii) If management is unable to estimate the impact, reasons for the same:	NA
	(iii) Auditors' Comments on (i) or (ii) above:	NA
II	<b>Signatories:</b>	
	<b>Managing Director and CFO</b>	
	<b>Audit Committee Chairman</b>	
	<b>Statutory Auditor</b>	

Place: Vadodara

Date: 13.02.2025

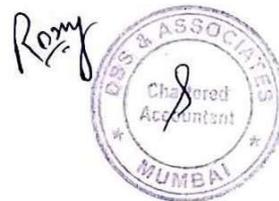


**Independent Auditor's Limited Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

Review Report to,  
The Board of Directors  
BRIJLAXMI LEASING & FINANCE LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **BRIJLAXMI LEASING & FINANCE LIMITED** (the "Company") for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 (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").
2. 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. **Basis of Qualified conclusion**
  - Company has not been provided interest income on loan given amounting to Rs. 160.82 lakhs to some of the parties and ECL provision has not been made thereon. As per management these parties unable to pay interest on loan due to financial crunch. Although as per management opinion these loans are fully recoverable
  - The Company has not complied with the provisions of TDS under Income Tax Act.
5. Based on our review conducted as stated above, **except as stated in para 4 above**, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **DBS & ASSOCIATES**  
Chartered Accountants  
Firm Registration No. 018627N



**Roxy Teniwal**

**Partner**

Membership No. 141538  
UDIN: 25141538BMUJTW3217

Place: Mumbai  
Date: 13/02/2025



**BRIJLAXMI LEASING & FINANCE LIMITED**

Regd. Office : 102, Sterling Centre, R C Dutt Road, Alkapuri, Vadodara 390 007  
CIN: L65993GJ1990PLC014183

**Statement of Un-audited Financial Results for the Quarter and Nine Month Ended 31st December, 2024**

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31-12-2024 (Unaudited)	30-09-2024 (Unaudited)	31-12-2023 (Unaudited)	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)	31-03-2024 (Audited)
<b>1</b>	<b>Income From Operations</b>						
	(i) Interest Income	50.22	55.21	61.94	154.13	187.34	244.77
	(ii) Dividend Income	-	-	-	-	-	-
	(iii) Rental Income	-	-	-	-	-	-
	(iv) Fees and commission Income	0.45	0.38	1.05	1.65	7.33	8.31
	s Net gain on fair value changes	-	-	-	-	-	-
	(vi) Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	(vii) Profit of share	-	-	-	-	-	64.45
	(viii) Sale of services	-	-	-	-	-	-
	(ix) Profit on sale of Investment	-	-	30.16	-	64.45	-
	<b>Total Revenue From Operations</b>	<b>50.67</b>	<b>55.59</b>	<b>93.15</b>	<b>155.78</b>	<b>259.12</b>	<b>317.53</b>
<b>2</b>	<b>Expenditure</b>						
	a Finance Costs	92.34	104.75	35.10	290.47	104.92	139.40
	b Fees and commission expense	-	-	-	-	-	-
	c Net loss on fair value changes	-	-	-	-	-	-
	d Net loss on derecognition of financial instruments	-	-	-	-	-	-
	e Impairment on financial instruments	-	-	-	-	-	-
	f Cost of materials consumed	-	-	-	-	-	-
	g Purchases of Share	-	-	-	-	-	-
	h Changes in Inventories of stock-in-trade	-	-	-	-	-	-
	i Employee benefit expense	10.43	10.64	11.65	31.49	25.54	35.33
	j Depreciation, depletion and amortisation expense	0.03	0.01	0.03	0.09	0.09	0.14
	k Other Expenses	-	-	-	-	-	-
	l Professional & Legal Fees, Charges and Expenses	0.43	5.24	0.41	9.12	3.76	8.78
	m Stock Exchange & Other Regulatory Expenses	1.19	1.20	0.48	3.58	2.88	3.84
	n Travelling & Conveyance Expenses	1.33	2.50	2.94	4.01	3.28	7.74
	o Others	6.33	3.71	5.80	13.70	12.86	31.74
	<b>Total Expenses</b>	<b>112.08</b>	<b>128.05</b>	<b>56.41</b>	<b>352.46</b>	<b>153.33</b>	<b>226.97</b>
	<b>Profit/(Loss) before Exceptional Items &amp; Extraordinary</b>	<b>(61.41)</b>	<b>(72.46)</b>	<b>36.74</b>	<b>(196.68)</b>	<b>105.79</b>	<b>90.56</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit/(Loss) before Tax (3-4)</b>	<b>(61.41)</b>	<b>(72.47)</b>	<b>36.74</b>	<b>(196.68)</b>	<b>105.79</b>	<b>90.56</b>
<b>6</b>	<b>Tax Expenses</b>						
	Current Tax	-	-	9.53	-	27.46	14.49
	Deferred Tax	-	-	-	-	-	0.12
	<b>Total tax Expenses</b>	-	-	9.53	-	27.46	14.61
<b>7</b>	<b>Profit/(Loss) for the period from continuing operation (5-6)</b>	<b>(61.41)</b>	<b>(72.47)</b>	<b>27.21</b>	<b>(196.68)</b>	<b>78.33</b>	<b>75.95</b>
<b>8</b>	<b>Profit/(Loss) from discontinuing operations</b>	-	-	-	-	-	-
<b>9</b>	<b>Tax expense of discontinuing operation</b>	-	-	-	-	-	-
<b>10</b>	<b>Profit/(Loss) from discontinuing operation (after tax) (8-9)</b>	-	-	-	-	-	-
<b>11</b>	<b>Profit/(Loss) for the period (7-10)</b>	<b>(61.41)</b>	<b>(72.47)</b>	<b>27.21</b>	<b>(196.68)</b>	<b>78.33</b>	<b>75.95</b>
<b>12</b>	<b>Other comprehensive income net of taxes</b>						
	Fair value changes on instruments carried at FVTOCI	-	-	-	-	-	-
	Tax effect on above items	-	-	-	-	-	-
<b>13</b>	<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>(61.41)</b>	<b>(72.47)</b>	<b>27.21</b>	<b>(196.68)</b>	<b>78.33</b>	<b>75.95</b>
<b>14</b>	<b>Paid-up Eq. Share Capital (Face Value of Rs. 10/-)</b>	646.35	646.35	646.35	646.35	646.35	646.35
<b>15</b>	<b>Reserve excluding Revaluation Reserve</b>					-	(212.55)
<b>16</b>	<b>EPS (In Rs.) (basic &amp; diluted)</b>						
	Basic (Not annualized)	(0.95)	(1.12)	0.42	(3.04)	1.20	1.18
	Diluted (Not annualized)	(0.95)	(1.12)	0.42	(3.04)	1.20	1.18

**Note:**

- The above standalone financial results for the quarter and nine month ended 31.12.2024 have been reviewed by the Audit Committee and there after approved and taken on record by the Board of Directors of the Company at their meeting held on 13th Feb, 2025.
- These Financial Results have been prepared in accordance with Indian Accounting Standards (IND-AS) as prescribed under section 133 of Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter
- The Financial Results for the quarter and nine month ended 31-12-2024 has been review by the Statutory Auditors of the Company.
- The Company being engaged in Investment and financing activities and accordingly there is no separate reportable segment as per IND AS 108 specified under section 133 of the Companies Act, 2013.
- Previous period figures have been regrouped and reclassified, where necessary, ia make them comparable wih current period figures.

Date : 13-02-2025  
Place : Vadodara

By order of the Board



Siddharth Chaturvedi  
Managing Director and CFO