



GDL LEASING & FINANCE LTD.
GIVING DREAM LOAN

Date: May 29, 2025

To,

BSE Limited

Department of Corporate Services,
P. J. Towers, Dalal Street, Fort,
Mumbai- 400001

Sub- **Outcome of the meeting of the Board of Directors of GDL Leasing and Finance Limited (the "Company"), in terms of the provisions of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")**

Ref: - **Outcome of the meeting of the Board of Directors held on May 29, 2025**

Scrip Code – **530855 (GDL Leasing and Finance Limited)**

Dear Sir/Madam (s),

In terms of Regulation 30 & Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors of our Company, in their meeting held today i.e., Thursday, May 29, 2025 at 12:30 PM inter alia, considered and approved the following business:

1. To consider and discuss Audited financial results for the quarter and financial year ended on 31.03.2025 and if thought fit to approve the same.

The said Audited Financial Results along with the Audit reports thereon given by M/s O Aggarwal & Co., Chartered Accountants, New Delhi, Statutory Auditors of the Company, as well as Declaration for the unmodified Auditor's report are enclosed herewith.

The meeting of the board of directors commenced at 12:30 P.M. and concluded at 01:30 P.M.

We request you to take the above information on record.

Thanking you,

Yours faithfully,


For G D L Leasing and Finance Limited

Prem Kumar Jain
Managing Director
DIN: 01151409

Head Office:-

GDL Leasing & Finance Ltd.
206, Vardhman Diamond Plaza, Paharganj, New Delhi-110055
Ph. No. 011-69206216

 www.gdlleasing.com

 info@gdlleasing.com
gdlgroup@yahoo.com

CIN NO.-L74899DL1994PLC057107



GDL LEASING & FINANCE LTD.
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DECLARATION

In terms of regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amended) Regulations, 2016, we hereby declare that M/s O Aggarwal & Co., Chartered Accountants, the Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the financial results of the Company for the financial year ended on 31st March 2025.

Request you to take the same on your record.

For G D L Leasing and Finance Limited

Prem Kumar Jain
Managing Director
DIN: 01151409

Head Office:-

GDL Leasing & Finance Ltd.
206, Vardhman Diamond Plaza, Paharganj, New Delhi-110055
Ph. No. 011-69206216



www.gdlleasing.com



info@gdlleasing.com
gdlgroup@yahoo.com

CIN NO.-L74899DL1994PLC057107

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

**To,
The Board of Directors of GDL Leasing and Finance Limited,**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **GDL Leasing and Finance Limited** (the "Company") for the quarter ended 31st March, 2025 and for the year ended 31st March, 2025 ("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").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive loss and other financial information of the Company for the quarter ended 31st March, 2025 and of the net profit and other comprehensive income and other financial information of the Company for the year ended 31st March, 2025.

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, as amended ("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 statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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 are 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 Statement as a whole is 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 the Statement.

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 Statement, 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- 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 Statement, including the disclosures, whether the Statement represents the underlying transactions and events in a manner that achieves the 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 31st March, 2025 and the corresponding quarter ended in the previous year as reported in these standalone financial results, which are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current and previous financial year respectively, which were subject to limited review, as required under the Listing Regulations.

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For O. AGGARWAL & CO.

Chartered Accountants
Firm Regn. No. 005755N

**Shubham
Gupta**

Digitally signed by
Shubham Gupta
Date: 2025.05.29
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(Shubham Gupta)

Partner
M. No. 539733

Place: New Delhi
Dated: 29/05/2025
UDIN:25539733BMJBCW1074

GDL LEASING AND FINANCE LIMITED 206 VARDHMAN DIAMOND PLAZA, MOTIA KHAN, PAHARGANJ, DELHI-110055 CIN: L74899DL1994PLC057107 E-mail: gdlgroup@yahoo.com			
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2025			
PARTICULARS		(Amount in Lakhs)	
		Year Ended (31.03.2025)	Year Ended (31.03.2024)
		Audited	Audited
A	Assests		
1	Financial Assests		
	a) Cash and Cash Equivalents	277.03	23.53
	b) Bank balance other than (a) above	0.00	0.00
	c) Receivables		
	(i) Trade Receivables		
	(ii) Other Receivables		
	d) Loans	434.43	313.85
	e) Investments		
	c) Other Financial Assests	0.00	0.00
	Total	711.45	337.38
2	Non-Financial Assests		
	a) Current Tax Assests (Net)		
	b) Deferred Tax Assests (Net)	0.03	-0.01
	c) Property, Plant and Equipment	0.68	0.26
	d) Capital work-in-progress		
	e) Other intangibel assests		
	c) Other Non-Financial Assests	0.00	2.87
	Total	0.71	3.11
	Total Assests	712.16	340.50
B	Equity and Liabilities		
1	Equity		
	a) Equity Share Capital	501.01	301.01
	b) Other Equity	97.31	28.71
	Total Equity	598.32	329.72
2	Liabilities		
	Financial Liabiliteis		
	a) Derivatives Financial Instruments		
	b) Payables		
	(i) Trade payables		
	(i) total outstanding dues of micro enterpeiases and small enterpriees		
	(ii) total outstanding dues of creditors other than micro enterpriees and small enterpriees	3.44	
	(ii) Other Payables		
	(i) total outstanding dues of micro enterpeiases and small enterpriees		
	(ii) total outstanding dues other than micro enterpriees and small enterpriees		
	c) Short Term Borrowing	90.00	0.50
	d) Deposits	10.00	3.00
	e) Other Financial Liabilities	8.23	2.87
	Total	111.67	6.37
	Non-Financial Liabilities		
	a) Current Tax Liabilites (Net)		
	b) Provisions	2.17	4.40
	c) Other non-financial liabilities	0.00	0.00
	Total	2.17	4.40
	Total Equity and Liabilities	712.16	340.50
Note: The above results for the quarter and year ended 31 March, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 29.05.2025. Audit of the financial results for the quarter and year ended 31st March, 2025, as required under Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.			
<div style="text-align: right;">GDL Leasing and Finance Limited</div> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 20px;"> <div> Digitally signed by Shubham Gupta Date: 2025.05.29 13:04:24 +05'30' </div> <div style="text-align: right;"> Prem Kumar Jain (Managing Director) DIN: 01151409 </div> </div> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 10px;"> <div> Date: 29.5.2025 Place: New Delhi </div> </div>			

GDL LEASING AND FINANCE LIMITED
206 VARDHMAN DIAMOND PLAZA, MOTIA KHAN, PAHARGANJ, DELHI-110055
CIN: L74899DL1994PLC057107
E-mail: gdlgroup@yahoo.com

CASH FLOW STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH, 2025

(Rs. in lakhs)

Particulars	For the Year ended 31.03.2025	For the Year ended 31.03.2024
	Audited	Audited
A: Cash flow from Operating Activities		
Profit before Tax	53.67	13.94
Adjustement For:-	-	-
Depreciation, amortisation and impairment	0.420	0.005
Financial Cost	-	-
(Profit) Loss on sale of assets/ Investments	-	0.00
Provision for Employee benefit expenses	-	-
Interest income on investments	-	-
Interest Income	-	-
Dividend income	-	-
Operating Profit / (loss) before Working Capital Changes	54.09	13.95
Adjustement For:-		
Advances Given	-120.58	-25.34
Inventories	-	-
(Increase) Decrease in other Financial assets	-	-
Increase (decrease) in Trade Payable	3.44	0
(Increase) Decrease in other non current assets	2.870	-1.806
Increase (decrease) in Non current liabilities (Security Deposit)	7.000	3.000
Increase (decrease) in current liabilities	-2.230	3.366
Increase (decrease) in other current Financial liabilities	5.350	1.579
Direct Taxes	-15.410	-3.617
NET CASH FLOW FROM OPERATING ACTIVITIES	-65.47	-8.87
B: Cash flow from Investing Activities		
Purchase of Fixed assets	-0.530	-0.202
Sale of Fixed assets	-	0.00
Net Cash from / (used in) investing activities	-0.53	-0.20
C: Cash flow from Financing Activities		
Proceeds from issue of equity share capital	230.00	-
Interest paid	-	-
Increase / (Decrease) in borrowings	89.50	0.50
Net Cash from / (used in) financing activities	319.50	0.50
Net increae / (decreae) in cash and cash equivalents (A+B+C)	253.50	-8.57
Cash and cash equivalents at the beginnigs of the period	23.53	32.1
Cash and cash equivalents at the end of the period	277.03	23.53

For and Behalf of the board of directors
GDL Leasing and Finance Limited

Prem Kumar Jain
(Director)
DIN: 01151409

Date: 29.05.2025
Place: New Delhi

GDL LEASING AND FINANCE LIMITED

206 VARDHMAN DIAMOND PLAZA, MOTIA KHAN, PAHARGANJ, DELHI-110055

CIN: L74899DL1994PLC057107

E-mail: gdlgroup@yahoo.com

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31 MARCH, 2025

(Amount in Lakh) except for equity share data

Particulars		Quarter Ended			Year Ended	
		(31.03.2025)	(31.12.2024)	(31.03.2024)	(31.03.2025)	(31.03.2024)
		Audited	Unaudited	Unaudited	Audited	Audited
	Revenue from Operations					
a	Interest Income	14.66	16.24	9.46	87.56	33.39
b	Dividend Income	-	-	-	-	-
c	Rental Income	-	-	-	-	-
d	Fees and Commission Income	12.90	5.17	9.45	30.28	9.45
f	Sale of Products	-	-	-	-	-
e	Sale of Service	-	-	-	-	-
(i)	Total Revenue from Operations	27.56	21.41	18.92	117.84	42.84
(ii)	Other Income				-	0.03
(iii)	Total Income (i+ii)	27.56	21.41	18.92	117.84	42.87
	Expenses					
a	Cost of Material Consumed					
b	Finance cost	1.90	1.16	0.031	4.466	0.05
c	Impairment of Financial Instruments	-	-	-	-	-
d	Employee benefit expense	0.10	4.20	2.90	15.37	9.64
e	Depreciation and amortisation expense	0.34	-	-	0.43	0.01
f	Fees and Commission Expenses	1.73	1.67	0.66	7.93	-
g	Other expenses	19.34	7.94	2.37	35.98	19.24
(iv)	Total Expenses	23.41	14.97	5.96	64.17	28.94
(v)	Profit before tax (iii-iv)	4.15	6.44	12.96	53.67	13.93
(vi)	Tax expense:					
a	Current tax	2.43	1.75	3.62	15.41	3.62
b	Deferred tax	(0.04)	-	0.01	(0.04)	0.01
c	Taxes relating to prior years	-	-	-	-	-
(vii)	Net Profit /Loss for the period	1.77	4.69	9.328	38.30	10.31
(viii)	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 reclassifies to profit or loss	-	-	-	-	-
b) (i)	Items that will be reclassified to profit or loss	-	-	-	-	-
(ii)	Income tax relating to items that will be reclassifies to profit or loss	-	-	-	-	-
	Other Comprehensive Income (viii)					
(ix)	Total Comprehensive income for the period (vii+viii)	1.77	4.69	9.328	38.30	10.31
(x)	Paid-up Equity Share Capital (Rs. 10 per share)					
		501.01	301.01	301.01	501.01	301.01
(xi)	Reserve & Surplus (i.e. other equity)	97.31	65.55	28.71	97.31	28.71
(xii)	Earning per equity share (Face Value of Rs. 10 each)					
a	Basic (Rs.)	0.06	0.16	0.31	0.76	0.34
b	Diluted (Rs.)	0.06	0.16	0.31	0.76	0.34

**For and Behalf of the board of directors
GDL Leasing and Finance Limited**

Shubham Gupta
Digitally signed by
Shubham Gupta
Date: 2025.05.29
13:03:38 +05'30'

**Prem Kumar Jain
(Managing Director)
DIN: 01151409**

**Date: 29.05.2025
Place: New Delhi**