



Gowra Leasing & Finance Limited

CIN: L65910TG1993PLC015349

Regd. Office: No.501, 5th Floor, Gowra Grand, Behind Gowra Plaza, 1-8-384 & 385, S.P. Road, Begumpet, Secunderabad – 500003 ■ Tel.040-27843086, 27843091 ■ Fax: 040-27816817

E-mail: glfi@gowra.net ; info@gowraleasing.com ■ Website: www.gowraleasing.com

Unaudited Financial Results for the Quarter ended 30.09.2023

(Rs. In Lakhs)

Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023 (Reviewed)	30.06.2023 (Reviewed)	30.09.2022 (Reviewed)	30.09.2023 (Reviewed)	30.09.2022 (Reviewed)	31.03.2023 (Audited)
I	Revenue from operations						
	Interest	55.68	100.46	40.55	156.14	73.07	162.59
	Dividend Income	0.02	0.00	0.02	0.02	0.02	0.06
	Rental Income	0.00	0.00	0.00	0.00	0.00	0.00
	Profit on Sale of Investment	0.00	0.00	0.00	0.00	0.00	0.00
	Fees and Commission Income	0.00	0.00	0.00	0.00	0.00	0.00
	Net Gain/(Loss) on fair value changes	0.00	0.00	0.00	0.00	0.00	4.32
	other Charges	0.20	0.02	0.10	0.22	0.13	0.29
	Total Revenue from Operations	55.90	100.48	40.67	156.38	73.22	167.26
II	Other Income	24.40	141.77	2.10	166.17	6.75	55.13
III	Total Revenue (I + II)	80.30	242.25	42.77	322.55	79.97	222.39
IV	Expenses						
	Finance costs	0.00	0.18	0.30	0.18	0.31	0.32
	Employee benefit expenses	11.06	11.09	11.38	22.15	20.34	40.90
	Depreciation and amortization	0.04	0.04	0.04	0.08	0.08	0.16
	Fees and Commission expense	0.00	0.00	0.00	0.00	0.00	0.00
	Net loss on fair value changes	0.00	0.00	0.00	0.00	0.00	0.00
	Impairment allowances on loans	0.00	0.00	0.00	0.00	0.00	0.00
	Other Expenses	7.45	87.04	6.10	94.49	11.58	27.89
V	Total Expenses	18.55	98.35	17.82	116.90	32.31	69.27
VI	Profit/(Loss) before Tax (III-IV)	61.75	143.90	24.95	205.65	47.66	153.12
VII	Tax Expenses						
	a. Current Tax	11.78	18.52	6.31	30.30	12.03	27.49
	b. Taxes of Earlier Years	0	0.00	0.00	0.00	0.00	-0.34
	b. Deferred Tax (net)	(0.18)	17.50	(0.13)	17.32	(0.23)	22.89
	Total tax expenses	11.60	36.02	6.18	47.62	11.80	50.04
VIII	Profit/(Loss) for the period from continuing operation (V-VI)	50.15	107.88	18.77	158.03	35.86	103.08
IX	Other Comprehensive income/(loss) for the Period	0.00	0.00	0.00	0.00	0.00	0.00
X	Total Comprehensive income/ (loss) for the period,net of tax	50.15	107.88	18.77	158.03	35.86	103.08
XI	Paid-up Equity Share Capital (Face value of Rs. 10/-Per share)	300.03	300.03	300.03	300.03	300.03	300.03
XII	Earning per equity share						
	Basic	1.67	3.60	0.63	5.27	1.20	3.44
	Diluted	1.67	3.60	0.63	5.27	1.20	3.44

Part II : Statement of Assets and Liabilities

(Rs. In Lakhs)

	Assets	As at	As at	As at
		30.09.2023 Reviewed	30.09.2022 Reviewed	31.03.2023 Audited
1	Financial Asset			
	Cash and cash equivalents	9.73	4.78	19.85
	Bank Balance other than (a) above	0.00	0.00	15.10
	Derivative financial instruments			
	Receivables			
	(I) Trade Receivables	0.00	0.00	0.00
	(II) Other Receivables	1316.76	1139.85	1075.00
	Loans	0.00	0.00	0.00
	Investments	6.52	2.20	6.52
	Other Financial assets	0.00	0.00	0.01

2	Non Financial Asset			
	Inventories	0.00	0.00	0.00
	Current tax assets (Net)	8.62	14.05	8.49
	Deferred tax Assets (Net)	2.99	43.43	20.32
	Investment Property	300.00	340.95	340.95
	Property, Plant and Equipment	52.67	51.78	52.75
	Capital work-in-progress	0.00	0.00	0.00
	Intangible assets under development	0.00	0.00	0.00
	Goodwill	0.00	0.00	0.00
	Other Intangible assets	0.07	0.07	0.08
	Other non-financial assets (to be specified)	1.82	3.26	0.88
	TOTAL ASSETS	1699.18	1600.37	1539.95
	Equity and liabilities			
1	Equity			
	Equity attributable to owners of parent			
	Equity share capital	300.03	300.03	300.03
	Other equity	1372.00	1146.74	1213.97
	Total equity attributable to owners of parent	1672.03	1446.77	1514.00
	Non controlling interest	0.00	0.00	0.00
	Total equity	1672.03	1446.77	1514.00
2	Liabilities			
2.1	Financial Liabilities			
(a)	Derivative financial instruments	0.00	0.00	0.00
(b)	Payables			
	(I) Trade Payables	0.00	0.00	0.00
	(II) Other Payables	6.42	25.93	2.21
(C)	Debt Securities	0.00	0.00	0.00
(d)	Borrowings (Other than Debt Securities)	0.00	0.00	0.00
(e)	Deposits	0.00	0.00	0.00
(f)	Subordinated Liabilities	0.00	0.00	0.00
(g)	Other financial liabilities	0.64	0.00	1.17
2.2	Non-Financial Liabilities			
(a)	Current tax liabilities (Net)	9.46	7.24	1.30
(b)	Provisions	10.63	120.43	9.52
(C)	Deferred tax liabilities (Net)	0.00	0.00	0.00
(d)	Other non-financial liabilities	0.00	0.00	11.75
	Total liabilities	27.15	153.60	25.95
	TOTAL EQUITY AND LIABILITIES	1699.18	1600.37	1539.95

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14.11.2023
- The Statutory Auditors have carried out a limited review of the Financial Results for the quarter ended 30.09.2023, in accordance with Regulation 33 of SEBI (LODR) Regulations, 2015.
- Figures for the previous quarter and year have been regrouped / rearranged, wherever necessary.
- Deferred tax provision for the previous year was made at the year end.

By order of the Board of Directors
for **GOWRA LEASING & FINANCE LTD**

Place: Secunderabad
Date: 14.11.2023

(GOWRA SRINIVAS)
Managing Director



Gowra Leasing & Finance Limited
CIN: L65910TG1993PLC015349

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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2023

(Rs. In lakhs)

PARTICULAR	Half year ended		Year ended
	30.09.2023 (Reviewed)	30.09.2022 (Reviewed)	31.03-2023 (Audited)
A. Operating activities			
Profit before tax	205.66	47.66	153.12
Adjustments for reconcile profit (loss)	-	0	0
Adjustments for finance costs	-	0	0
Adjustments for decrease (increase) in inventories	-	0	0
Adjustments for decrease (increase) in trade receivables, current	-238.22	-53.61	0
Adjustments for decrease (increase) in trade receivables, non-current	-	0	0
Adjustments for decrease (increase) in other current assets	0.007	5.38	-1.09
Adjustments for decrease (increase) in other non-current assets	-1.06	0	13.23
Adjustments for other financial assets, non-current	-	0	0
Adjustments for other financial assets, current	-3.54	0	-58.443
Adjustments for other bank balances	-	0	0
Adjustments for increase (decrease) in trade payables, current	4.21	0	-10.77
Adjustments for increase (decrease) in trade payables, non-current	-	0	0
Adjustments for increase (decrease) in other current liabilities	-0.53	3.88	0
Adjustments for increase (decrease) in other non-current liabilities	-11.75	0	0
Adjustments for depreciation and amortisation expense	0.08	0.08	0.158
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-	0	-39.2
Adjustments for provisions, current	-	0.51	-0.32
Adjustments for provisions, non-current	1.11	0	0
Adjustments for other financial liabilities, current	0	0	0
Adjustments for other financial liabilities, non-current	0	0	0
Adjustments for unrealised foreign exchange losses gains	0	0	0
Adjustments for dividend income	0.02	-0.02	0.06
Adjustments for interest income	0	0	0
Adjustments for share-based payments	0	0	0
Adjustments for fair value losses (gains)	0	0	-4.32
Adjustments for undistributed profits of associates	0	0	0
Other adjustments for which cash effects are investing or financing cash flow	0	0	0
Other adjustments to reconcile profit (loss) - Profit on sale of asset	-19.05	0	0
Other adjustments for non-cash items	0	0	0
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0	0	0
Total adjustments for reconcile profit (loss)	-268.723	-43.78	-100.695
Net cash flows from (used in) operations	-63.063	3.88	52.425
Dividends received	0	0	0
Interest paid	0	0	0
Interest received	0	0	0
Income taxes paid (refund)	22.14	9.02	26.22
Other inflows (outflows) of cash	0	0	0
Net cash flows from (used in) operating activities	-85.203	-5.14	26.205
B. Cash flows from used in investing activities			
Cash flows from losing control of subsidiaries or other businesses	0	0	0
Cash flows used in obtaining control of subsidiaries or other businesses	0	0	0
Other cash receipts from sales of equity or debt instruments of other entities	0	0	0
Other cash payments to acquire equity or debt instruments of other entities	0	0	0
Other cash receipts from sales of interests in joint ventures	0	0	0
Other cash payments to acquire interests in joint ventures	0	0	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0	0	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0	0	0
Proceeds from sales of property, plant and equipment	0	0	0
Purchase of property, plant and equipment	0	0	1.05
Proceeds from sales of investment property	60.00	0	0
Purchase of investment property	0	0	0

Proceeds from sales of intangible assets	0	0	0
Purchase of intangible assets	0	0	0
Proceeds from sales of intangible assets under development	0	0	0
Purchase of intangible assets under development	0	0	0
Proceeds from sales of goodwill	0	0	0
Purchase of goodwill	0	0	0
Proceeds from biological assets other than bearer plants	0	0	0
Purchase of biological assets other than bearer plants	0	0	0
Proceeds from government grants	0	0	0
Proceeds from sales of other long-term assets	0	0	0
Purchase of other long-term assets	0	0	0
Cash advances and loans made to other parties	0	0	0
Cash receipts from repayment of advances and loans made to other parties	0	0	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0	0	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0	0	0
Dividends received	-0.02	0.02	-0.06
Interest received	0	0	0
Income taxes paid (refund)	0	0	0
Other inflows (outflows) of cash	0	0	0
Net cash flows from (used in) investing activities	59.98	0.02	0.99
C. Cash flows from used in financing activities			
Proceeds from changes in ownership interests in subsidiaries	-	0	0
Payments from changes in ownership interests in subsidiaries	-	0	0
Proceeds from issuing shares	-	0	0
Proceeds from issuing other equity instruments	-	0	0
Payments to acquire or redeem entity's shares	-	0	0
Payments of other equity instruments	-	0	0
Proceeds from exercise of stock options	-	0	0
Proceeds from issuing debentures notes bonds etc	-	0	0
Proceeds from borrowings	-	0	0
Repayments of borrowings	-	0	0
Payments of finance lease liabilities	-	0	0
Payments of lease liabilities	-	0	0
Dividends paid			0
Interest paid	-	0	0
Income taxes paid (refund)	-	0	0
Other inflows (outflows) of cash	-	0	0
Net cash flows from (used in) financing activities	-	0	0
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-25.223	-5.12	27.195
Effect of exchange rate changes on cash and cash equivalents			
Effect of exchange rate changes on cash and cash equivalents	-	0	0
Net increase (decrease) in cash and cash equivalents	-25.223	-5.12	27.195
Cash and cash equivalents cash flow statement at beginning of period	34.95	9.87	9.87
Cash and cash equivalents cash flow statement at end of period	9.727	4.75	34.845

Note: (i) Figures in brackets are outflows
(ii) Previous Year's figures have been re-grouped wherever deemed necessary

By order of the Board of Directors
for **GOWRA LEASING & FINANCE LTD**

Place: Secunderabad
Date: 14.11.2023

(GOWRA SRINIVAS)
Managing Director
DIN: 00286986