



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 30.09.2024

(Rs. In Lakhs)

Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024 (Reviewed)	30.06.2024 (Reviewed)	30.09.2023 (Reviewed)	30.09.2024 (Reviewed)	30.09.2023 (Reviewed)	31.03.2024 (Audited)
I	Revenue from operations						
	Interest	87.08	69.11	55.68	156.19	156.14	276.46
	Dividend Income	0.07	0.04	0.02	0.11	0.02	0.04
	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	0.00
	other Charges	0.40	0.01	0.20	0.41	0.22	0.24
	Total Revenue from Operations	87.55	69.16	55.90	156.71	156.38	276.74
II	Other Income	21.87	4.10	24.40	25.97	166.17	166.46
III	Total Revenue (I + II)	109.42	73.26	80.30	182.68	322.55	443.20
IV	Expenses						
	Finance costs	7.64	1.53	0.00	9.17	0.18	0.35
	Employee benefit expenses	12.07	12.04	11.06	24.11	22.15	44.30
	Depreciation and amortization	0.05	0.06	0.04	0.11	0.08	0.22
	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	14.06	5.98	7.45	20.04	94.49	108.17
V	Total Expenses	33.82	19.61	18.55	53.43	116.90	153.04
VI	Profit/(Loss) before Tax (III-IV)	75.60	53.65	61.75	129.25	205.65	290.16
VII	Tax Expenses						
	a. Current Tax	19.65	13.63	11.78	33.28	30.3	51.92
	b. Taxes of Earlier Years	0	0.00	0.00	0.00	0.00	0.00
	b. Deferred Tax (net)	(0.62)	(0.12)	(0.18)	(0.74)	17.32	17.14
	Total tax expenses	19.03	13.51	11.60	32.54	47.62	69.06
VIII	Profit /(Loss) for the period from continuing operation (V-VI)	56.57	40.14	50.15	96.71	158.03	221.10
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	56.57	40.14	50.15	96.71	158.03	221.10
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	1.89	1.34	1.67	3.22	5.27	7.37
	Diluted	1.89	1.34	1.67	3.22	5.27	7.37

Part II : Statement of Assets and Liabilities

(Rs. In Lakhs)

	Assets	As at	As at	As at
		30.09.2024 Reviewed	30.09.2023 Reviewed	31.03.2024 Audited
1	Financial Asset			
	Cash and cash equivalents	8.57	9.73	21.84
	Bank Balance other than (a) above	0.00	0.00	0.00
	Derivative financial instruments			
	Receivables			
	(I) Trade Receivables	0.00	0.00	0.00
	(II) Other Receivables	2408.56	1316.76	1407.89
	Loans	0.00	0.00	0.00
	Investments	22.54	6.52	14.25
	Other Financial assets	0.00	0.00	0.00

2	Non Financial Asset			
	Inventories	0.00	0.00	0.00
	Current tax assets (Net)	29.22	8.62	0.00
	Deferred tax Assets (Net)	3.92	2.99	3.18
	Investment Property	300.00	300.00	300.00
	Property, Plant and Equipment	52.73	52.67	52.25
	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	0.75	0.07	0.07
	Other non-financial assets (to be specified)	1.83	1.82	0.92
	TOTAL ASSETS	2828.12	1699.18	1800.40
	Equity and liabilities			
1	Equity			
	Equity attributable to owners of parent			
	Equity share capital	300.03	300.03	300.03
	Other equity	1531.79	1372.00	1435.07
	Total equity attributable to owners of parent	1831.82	1672.03	1735.10
	Non controlling interest	0.00	0.00	0.00
	Total equity	1831.82	1672.03	1735.10
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	5.00	6.42	1.02
(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	1.50	0.64	1.13
(h)	Unsecured Loans	940.97	0.00	50.06
2.2	Non-Financial Liabilities			
(a)	Current tax liabilities (Net)	34.75	9.46	1.95
(b)	Provisions	14.08	10.63	11.14
(C)	Deferred tax liabilities (Net)	0.00	0.00	0.00
(d)	Other non-financial liabilities	0.00	0.00	0.00
	Total liabilities	996.30	27.15	65.30
	TOTAL EQUITY AND LIABILITIES	2828.12	1699.18	1800.40

Notes:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 08.11.2024
- 2 The Statutory Auditors have carried out a limited review of the Financial Results for the quarter ended 30.09.2024, in accordance with Regulation 33 of SEBI (LODR) Regulations, 2015.
- 3 Figures for the previous quarter and year have been regrouped / rearranged, wherever necessary.
- 4 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: 08.11.2024

(GOWRA SRINIVAS)
Managing Director



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CIN: L65910TG1993PLC015349

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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

(Rs. In lakhs)

PARTICULAR	Half year ended		Year ended
	30.09.2024 (Reviewed)	30.09.2023 (Reviewed)	31.03.2024 (Audited)
A. Operating activities			
Profit before tax	129.250	205.660	290.160
Adjustments for reconcile profit (loss)			
Adjustments for finance costs	0.000	0.000	0.000
Adjustments for decrease (increase) in inventories	0.000	0.000	0.000
Adjustments for decrease (increase) in trade receivables, current	0.000	-238.22	0.000
Adjustments for decrease (increase) in trade receivables, non-current	0.000	0.000	0.000
Adjustments for decrease (increase) in other current assets	-1000.669	0.007	-262.020
Adjustments for decrease (increase) in other non-current assets	-0.911	-1.06	8.460
Adjustments for other financial assets, non-current	0.000	0.000	0.000
Adjustments for other financial assets, current	0.000	-3.54	0.000
Adjustments for other bank balances	0.000	0.000	0.000
Adjustments for increase (decrease) in trade payables, current	3.980	4.21	0.000
Adjustments for increase (decrease) in trade payables, non-current	0.000	0.000	0.000
Adjustments for increase (decrease) in other current liabilities	0.365	-0.53	0.000
Adjustments for increase (decrease) in other non-current liabilities	0.000	-11.75	0.000
Adjustments for depreciation and amortisation expense	0.110	0.08	0.220
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.000	0.000	0.000
Adjustments for provisions, current	2.511	0.000	-70.280
Adjustments for provisions, non-current	0.438	1.11	0.000
Adjustments for other financial liabilities, current	0.000	0.000	-11.950
Adjustments for other financial liabilities, non-current	0.000	0.000	0.000
Adjustments for unrealised foreign exchange losses gains	0.000	0.000	0.000
Adjustments for dividend income	-0.113	0.020	0.040
Adjustments for interest income	0.000	0.000	0.000
Adjustments for share-based payments	0.000	0.000	0.000
Adjustments for fair value losses (gains)	0.000	0.000	0.000
Adjustments for undistributed profits of associates	0.000	0.000	0.000
Other adjustments for which cash effects are investing or financing cash flow	0.000	0.000	-18.850
Other adjustments to reconcile profit (loss) - Profit on sale of asset	0.000	-19.050	0.000
Other adjustments for non-cash items partnerships	0.000	0.000	0.000
Total adjustments for reconcile profit (loss)	-994.063	-268.723	-354.460
Net cash flows from (used in) operations	-864.813	-63.063	-64.300
Dividends received	0.000	0.000	0.000
Interest paid	0.000	0.000	0.000
Interest received	0.000	0.000	0.000
Income taxes paid (refund)	29.709	22.140	51.27
Other inflows (outflows) of cash	0.000	0.000	0.000
Net cash flows from (used in) operating activities	-894.522	-85.203	-115.57
B. Cash flows from used in investing activities			
Cash flows from losing control of subsidiaries or other businesses	0.000	0.000	0.000
Cash flows used in obtaining control of subsidiaries or other businesses	0.000	0.000	0.000
Other cash receipts from sales of equity or debt instruments of other entities	0.000	0.000	0.000
Other cash payments to acquire equity or debt instruments of other entities	0.000	0.000	7.730
Other cash receipts from sales of interests in joint ventures	0.000	0.000	0.000
Other cash payments to acquire interests in joint ventures liability partnerships	0.000	0.000	0.000
partnerships	0.000	0.000	0.000
Proceeds from sales of property, plant and equipment	0.000	0.000	0.000
Purchase of property, plant and equipment	1.266	0.000	0.000
Proceeds from sales of investment property	0.000	60.000	60.100
Purchase of investment property	0.000	0.000	0.000
Proceeds from sales of intangible assets	0.000	0.000	0.000
Purchase of intangible assets	0.000	0.000	0.000
Proceeds from sales of intangible assets under development	0.000	0.000	0.000
Purchase of intangible assets under development	0.000	0.000	0.000
Proceeds from sales of goodwill	0.000	0.000	0.000
Purchase of goodwill	0.000	0.000	0.000
Proceeds from biological assets other than bearer plants	0.000	0.000	0.000
Purchase of biological assets other than bearer plants	0.000	0.000	0.000
Proceeds from government grants	0.000	0.000	0.000
Proceeds from sales of other long-term assets	0.000	0.000	0.000
Purchase of other long-term assets	8.287	0.000	0.000
Cash advances and loans made to other parties	0.000	0.000	0.000
Cash receipts from repayment of advances and loans made to other parties	0.000	0.000	0.000
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.000	0.000	0.000
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.000	0.000	0.000

	Dividends received	-0.113	-0.020	0.040
	Interest received	0.000	0.000	0.000
	Income taxes paid (refund)	0.000	0.000	0.000
	Other inflows (outflows) of cash	0.000	0.000	0.000
	Net cash flows from (used in) investing activities	-9.666	59.980	52.410
C.	Cash flows from used in financing activities			
	Proceeds from changes in ownership interests in subsidiaries	0.000	0.000	0.000
	Payments from changes in ownership interests in subsidiaries	0.000	0.000	0.000
	Proceeds from issuing shares	0.000	0.000	0.000
	Proceeds from issuing other equity instruments	0.000	0.000	0.000
	Payments to acquire or redeem entity's shares	0.000	0.000	0.000
	Payments of other equity instruments	0.000	0.000	0.000
	Proceeds from exercise of stock options	0.000	0.000	0.000
	Proceeds from issuing debentures notes bonds etc	0.000	0.000	0.000
	Proceeds from borrowings	890.912	0.000	50.050
	Repayments of borrowings	0.000	0.000	0.000
	Payments of finance lease liabilities	0.000	0.000	0.000
	Payments of lease liabilities	0.000	0.000	0.000
	Dividends paid	0.000	0.000	0.000
	Interest paid	0.000	0.000	0.000
	Income taxes paid (refund)	0.000	0.000	0.000
	Other inflows (outflows) of cash	0.000	0.000	0.000
	Net cash flows from (used in) financing activities	890.912	0.000	50.050
	changes	-13.276	-25.273	-13.110
	Effect of exchange rate changes on cash and cash equivalents			
	Effect of exchange rate changes on cash and cash equivalents	0.000	0.000	0.000
	Net increase (decrease) in cash and cash equivalents	-13.276	-25.273	-13.110
	Cash and cash equivalents cash flow statement at beginning of period	21.844	0.000	9.870
	Cash and cash equivalents cash flow statement at end of period	8.568	-25.273	-3.240

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: 08.11.2024

(GOWRA SRINIVAS)
Managing Director
DIN: 00286986