

VOLTAIRE LEASING & FINANCE LIMITED

Regd. Office : 79, Bhagyodaya Building, 3rd Floor, Mezzanine Floor, Nagindas Master Road, Fort, Mumbai -400 023

CIN - L74110MH1984PLC033920, Email : voltaire.leafin@gmail.com, Website : www.volfintd.com

Statement of Un-Audited Standalone Financial Results for the Quarter and Half Year ended 30th September 2023

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Half Year ended	Corresponding	Year to date
		30.09.2023	Months ended	Months ended	30.09.2023	Half Year ended	figures as on
		Un-Audited	30.06.2023	30.09.2022	Un-Audited	30.09.2022	31.03.2023
			Un-Audited	Un-Audited		Un-Audited	Audited
I	Revenue from Operations	24.477	20.458	20.721	44.935	40.202	79.298
II	Other Income	0.614	0.611	-	1.225	-	0.503
III	Total Income (I+II)	25.091	21.069	20.721	46.160	40.202	79.801
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	-	-	-	4.082
	Changes in Inventories of Stock-in-Trade	(0.394)	(4.477)	-	(4.871)	-	(3.298)
	Employees Benefit Expenses	4.943	6.023	3.999	10.966	9.351	21.039
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	0.362	0.362	0.426	0.724	0.852	1.713
	Impairment of Investments	-	40.000	-	40.000	-	-
	Other Expenses	3.123	12.922	10.150	16.045	13.855	30.358
	Total Expenses (IV)	8.034	54.830	14.575	62.864	24.058	53.894
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	17.057	(33.761)	6.146	(16.704)	16.144	25.907
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	17.057	(33.761)	6.146	(16.704)	16.144	25.907
VIII	Tax Expenses						
	Current	-	-	1.524	-	4.123	6.507
	Deferred Tax	(10.372)	10.427	0.130	0.055	0.167	0.156
	Total Tax Expenses (VIII)	(10.372)	10.427	1.654	0.055	4.290	6.663
IX	Profit for the Period / Year from continuing operations (VII-VIII)	27.429	(44.188)	4.492	(16.759)	11.854	19.244
X	Other Comprehensive Income						
	A. Items that will not be classified to Profit or Loss						
	i) Re-measurement of valuation of Inventories through OCI	-	-	-	-	-	-
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	Sub-Total A						
	B. i) Re-measurement of valuation of Inventories through OCI	40.000	-	(4.000)	-	(4.000)	(4.000)
	ii) Income Tax relating to Items that may be reclassified to Profit or Loss	(10.400)	-	1.040	-	1.040	1.040
	Sub-Total B	29.600		(2.960)		(2.960)	(2.960)
	Other Comprehensive Income (A+B)	29.600		(2.960)		(2.960)	(2.960)
XI	Total Comprehensive Income for the Period / Year (IX+X)	57.029	(44.188)	1.532	(16.759)	8.894	16.284
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	411.800	411.800	411.800	411.800	411.800	411.800
XIII	Other Equity				1,564.198		1,551.357
XIV	Earnings per Share from Continuing Operations						
	a) Basic	0.666	(1.073)	0.109	(0.407)	0.288	0.467
	b) Diluted	0.666	(1.073)	0.109	(0.407)	0.288	0.467
XV	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVI	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.666	(1.073)	0.109	(0.407)	0.288	0.467
	b) Diluted	0.666	(1.073)	0.109	(0.407)	0.288	0.467

Notes :

- As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & Investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- The financial results of Voltaire Leasing & Finance Limited (the Company) for the quarter and half year ended 30 September 2023 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 6 November 2023 and have been subjected to Limited Review by the Statutory Auditors of the Company. There are no qualifications in the limited review report issued for the quarter and half year ended 30 September 2023.
- The Statutory Auditors have carried Limited Review for above Financial Results.
- The Unaudited Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind-AS") as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and SEBI Circular No.CIR/CFD/CMD 1/44/2019 dated 29 March 2019.
- These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind-AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- Balance in the account of Cash & Cash Equivalent, Loan, Trade Payable and Other Financial Liabilities are subject to confirmation/reconciliation. If any, The management does not expect any material adjustments in respect of the same effecting the Financial Statement on such reconciliation/adjustment.
- The figures for the quarter ended 30 September 2023 and 30 September 2022, as reported in these financial results, are the balancing figures between published year to date figures upto the end of the first quarter and half year ended of the respective period.

Place : Mumbai
Date : November 6, 2023

For Voltaire Leasing & Finance Limited
Sd/-
Alok Kr. Behera
Managing Director

VOLTAIRE LEASING & FINANCE LIMITED
Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	As At 30th Sept 2023	As At 31st March 2023
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	6.081	6.806
Financial Assets	-	-
Income Tax Assets	34.761	30.765
Deferred Tax Assets	4.905	15.360
Total Non-Current Assets ...	45.747	52.931
Non-Current Financial Assets		
Total Non-Current Financial Assets ...	-	-
Gross Non-Current Assets ...	-	-
Current Assets		
Inventories	10.413	5.542
Financial Assets		
Current Investments	-	-
Cash & Cash Equivalents	0.269	10.763
Bank Balances	2.721	1.798
Trade Receivable	21.280	8.363
Other Financial Assets	1,924.918	1,926.255
Other Current Assets	37.706	35.650
Total Non-Current Assets ...	1,997.307	1,988.371
Total Assets	2,043.054	2,041.302
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	411.800	411.800
Reserves & Surplus	1,564.053	1,551.357
Total Equity ...	1,975.853	1,963.157
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Total Non-Current Liabilities ...	-	-
Current Liabilities		
Trade Payables	50.796	50.796
Other Financial Liabilities	11.750	23.260
Other Current Liabilities	4.655	4.089
Total Current Liabilities ...	67.201	78.145
Total Liabilities	67.201	78.145
Total Equity & Liabilities	2,043.054	2,041.302

VOLTAIRE LEASING & FINANCE LIMITED
Statement of Cash Flow as at 30th September, 2023

Rs. In Lakhs

Particulars	As at 30th September 2023	As at 30th Sept 2022
A. <u>Cash Flow from Operating Activities</u>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	(16.704)	16.144
<u>Adjustments for</u>		
Depreciation	0.724	0.853
Impairment of Investments after net off Tax	29.600	
Other Comprehensive Income (Net of Income Tax)	-	(2.960)
<i>Operating profit before working capital changes</i>	13.620	14.037
<u>Adjustments for Working Capital Changes</u>		
Decrease/(Increase) in Inventories	(4.871)	-
Decrease/(Increase) in other Current Assets	(1.998)	(74.085)
Decrease/(Increase) in Other Non-Financial Assets	1.336	5.519
Increase/Decrease in Taxes (Income Tax)	(4.199)	0.144
Increase/Decrease in Deferred Tax	10.455	(0.873)
(Increase)/Decrease in Trade Receivable	(12.917)	-
(Decrease) / Increase in Trade Payable	-	-
(Decrease) / Increase in Other Current Liabilities	0.567	0.151
(Decrease) / Increase in Other Financial Liabilities	(11.510)	52.000
(Decrease) / Increase in Provisions	-	-
<i>Cash Generated from operations</i>	(9.517)	(17.144)
Income Tax Paid	(0.054)	(4.290)
Deferred tax assets	-	-
B. <i>Net Cash From Operating Activities</i>	(9.571)	(7.397)
<u>Cash Flow From Investing Activities</u>		
Change in (Sales / Purchase) Of Investments (NET)	-	4.000
C. <i>Net Cash from Investing Activities</i>	-	4.000
<u>Cash Flow From Financing Activities</u>		
D. <i>Net Cash used in Financing Activities</i>	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C+D)	(9.571)	(3.397)
<i>Opening Balance of Cash & Cash Equivalents</i>	12.561	17.901
<i>Closing Balance of Cash & Cash Equivalents</i>	2.990	14.504