

NEW ERA LEASING AND FINANCE LIMITED

Regd. Office: 23, Motia Khan, Rani Jhansi Road, New Delhi- 110055

CIN: L67120DL1984PLC018800; Tel No.: 011-69999350;

Email ID: neweraleasingfinance@gmail.com; Website: www.neweraleasingfinance.com

08th November, 2023

To,
The Executive Director,
The Calcutta Stock Exchange Limited,
7, Lyons Range, Dalhousie,
Kolkata, West Bengal-700001
(Scrip Code: 24303)

ISIN: INE874R01014

Subject: Outcome of the Board Meeting held on 08th November, 2023

Dear Sir(s),

This is to inform you that the meeting of Board of Directors of New Era Leasing and Finance Limited ("the Company") held today i.e. **Wednesday, 08th November, 2023**, considered, approved and took on record the Un-Audited Financial Results of the Company along with the Limited Review Report of the Statutory Auditor for the Quarter and half year ended 30th September, 2023 pursuant to the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Meeting of the Board of Directors commenced at 12:00 Noon and concluded at 05:45 P.M.

This is for your information and records.

Thanking You,

For New Era Leasing and Finance Limited


Rohtash Sharma
(Managing Director)

DIN: 06804507

Office Add.: 23, Motia Khan, Rani
Jhansi Road, New Delhi-110055


Enclosed:

1. Un-Audited Financial Results for the quarter and half year ended 30th September, 2023.
2. Statement of assets and liabilities for the quarter and half year ended 30th September, 2023.
3. Cash Flow Statement for the quarter and half year ended 30th September, 2023.
4. Limited Review Report for the quarter and half year ended 30th September, 2023.
5. Undertaking for statement of no deviation under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Name of the Company	NEW ERA LEASING AND FINANCE LIMITED						
Registered Office	23, MOTIA KHAN, RANI JHANSI ROAD, NEW DELHI-110055						
CIN:	L67120DL1984PLC018800						
	neweraleasingfinance@gmail.com						
Contact no:	011-69999350						
Website:	www.neweraleasing.com						
Statement of Standalone Un-audited Financial Results for the Quarter and Half-year ended 30th September, 2023							
(Rs. in 'laks' except earning per share)							
	Quarter Ended (Un- Audited)			Half-Year Ended (Unaudited)		Year ended (Audited)	
Particulars	(30/09/2023)	(30/06/2023)	(30/09/2022)	(30/09/2023)	(30/09/2022)	(31/03/2023)	
Revenue from Operations							
Other Income	2.45	2.41	1.32	4.85	2.62	15.22	
I. Total Income	2.45	2.41	1.32	4.85	2.62	15.22	
II. Expenses							
(i) Cost of material consumed							
(ii) Purchases of Stock in Trade							
(iii) Changes in Inventories of finished goods, work in progress and stock in trade							
(i) Finance Cost							
(iv) Employee Benefits Expense	1.41	1.41	1.41	2.82	2.82	8.06	
(v) Depreciation and Amortisation Expense							
(vi) Other Expenses	0.40	0.58	0.46	0.98	0.70	5.26	
Total Expenses	1.81	1.99	1.87	3.80	3.52	13.32	
III. Profit/(Loss) before exceptional Items and tax (I-II)	0.64	0.42	(0.55)	1.06	(0.90)	1.90	
IV. Exceptional Items							
V. Profit/(Loss) before Tax (III-IV)	0.64	0.42	(0.55)	1.06	(0.90)	1.90	
VI. Tax Expense:							
(i) Current Tax						0.49	
(ii) Deferred Tax (Net)							
VII. Net Profit/(Loss) for the period (V-VI)	0.64	0.42	(0.55)	1.06	(0.90)	1.40	
VIII. Other Comprehensive Income							
A. Items that will not be reclassified to profit or loss							
B. Items that will be reclassified to profit or loss							
Total other Comprehensive Income (A+B)	-	-	-	-	-	-	
IX. Total Comprehensive Income (VII+VIII)	0.64	0.42	(0.55)	1.06	(0.90)	1.40	
X. Paid-up Equity Share Capital Equity Shares of (Face Value Rs. 10/-)	400.00	400.00	400.00	400.00	400.00	400.00	
XI. Reserves as at 31st March							
XII. Earnings Per Share (EPS) on Face Value Rs. 10/-							
(a) Basic	0.0016	0.0010	(0.0135)	0.0026	(0.0023)	0.0035	
(b) Diluted	0.0016	0.0010	(0.0135)	0.0026	(0.0023)	0.0035	
Notes:							
1- These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under.							
2- The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 8 November, 2023. The Statutory Auditor of the Company have provided Limited Review Report for the same.							
3- Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.							
4- Indian Accounting Standards are applicable on the Company.							
5- The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.							
Date: 08.11.2023							
Place: New Delhi							
				On Behalf of the Board For NEW ERA LEASING AND FINANCE LIMITED Rohtash Sharma Managing Director (M.N.06804807)			

NEW ERA LEASING AND FINANCE LIMITED		
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Contact No. 011-69999350		
Un- Audited Statement of Assets and Liabilities as at 30th September, 2023		
Particulars	As at 30-09-2023	As at 31-03-2023
A. ASSETS		(Rs in 'lakhs')
1. Non-current assets		
(a) Property, Plant and Equipment	0.00	0.00
(b) Capital work-in-progress	0	0
(c) Investments property	0	0
(d) Goodwill	0	0
(e) Other Intangible Assets	0	0
(f) Intangible assets under development	0	0
(g) Investment accounted for using Equity method	0	0
Non-current financial assets		
(a) Non Current Investments	0	
(b) Trade receivables, non-current	0	
(c) Loans, non-current	0	
(d) Other non-current financial assets		
Total non-current financial assets	0.00	
Deferred tax assets (net)	0.00	
Other non-current assets	126478.00	148620.00
Total non-current assets	126478.00	148620.00
2 Current assets		
Inventories	0	
Current financial assets		
(a) Current Investments	0	
(b) Trade receivables, current	0	
(c) Cash and cash equivalents	293268.00	45383.00
(d) Bank Balance other than cash and cash equivalents	35944588.18	36039234.53
(e) Loans, current		
(f) Other current financial assets		
Total current financial assets	36237856.18	36084617.53
Current tax assets (net)		
Other current assets		
Total-Current assets	36237856.18	36084617.53
Non-current assets classified as held for sale		
Regulatory deferral account debit balances and related deferred tax Assets		
Total-Assets	36364334.18	36233237.53
A EQUITY AND LIABILITIES		
1 Equity		
Equity attributable to owners of parent		
Equity share capital	40000000.00	40000000.00
Other Equity	-4520157.05	-4202286.47
Total equity attributable to owners of parent		
Non controlling interest		
Total Equity	35479842.95	35797713.53
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
i. Borrowings, non current		
ii. Trade payables non current		
ii. Other non-current financial liabilities		
(b) Provisions, non current	0	49076
(c) Deferred tax liabilities (net)		
Other non-current liabilities		
Sub-total-Non-current-liabilities	0.00	49076.00
5. Current Liabilities		




i. Financial Liabilities		
(a) Short-term borrowings,		
(b) Trade Payables, current		
(A) total outstanding dues of micro enterprises and small enterprises; and		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		22768.00
(c) Other Financial liabilities		
ii. Other current liabilities	884491.00	363710.00
iii. Provisions		
iv. Current tax liabilities (Net)		
Sub-total-Current liabilities	884491.00	386478.00
Liabilities directly associated with assets in disposal group classified as held for sale		
Regulatory deferral account credit balances and related deferred tax liability		
Total Liabilities	36364333.95	36233267.53
TOTAL-EQUITY AND LIABILITIES		
Disclosure of notes on assets and liabilities		
<p>1- These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under.</p> <p>2- The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 08th November, 2023. The Statutory Auditor of the Company have provided Limited Review Report for the same.</p> <p>3- Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.</p> <p>4- Indian Accounting Standards are applicable on the Company.</p> <p>5- The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.</p> <p>Date: 08.11.2023 Place: New Delhi</p>		<p>On Behalf of the Board For NEW ERA LEASING AND FINANCE LIMITED</p>  <p>Rohit Singh Sharma (Managing Director) DIN:06804507</p>

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Cash Flow Statement for the quarter and half-year ended 30th September, 2023		
(Rs. In 'lakhs')		
Particulars	Half-Year Ended 30-09-2023	Half-Year Ended 30-09-2022
Cash flows from used in operating activities [Abstract]		
Profit before tax	1.06	3.61
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments for finance costs	-	3.53
Adjustments for decrease (increase) in inventories	-	-
Adjustments for decrease (increase) in trade receivables, current	-	-
Adjustments for decrease (increase) in trade receivables, non-current	-	-
Adjustments for decrease (increase) in other current assets	-	-
Adjustments for decrease (increase) in other non-current assets	-	-
Adjustments for other financial assets, non-current	-	-
Adjustments for other financial assets, current	-	-
Adjustments for other bank balances	-	-
Adjustments for increase (decrease) in trade payables, current	-	-
Adjustments for increase (decrease) in trade payables, non-current	-	-
Adjustments for increase (decrease) in other current liabilities	-	-
Adjustments for increase (decrease) in other non-current liabilities	-	-
Adjustments for depreciation and amortisation expense	-	-
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-	-
Adjustments for provisions, current	-	-
Adjustments for provisions, non-current	-	-
Adjustments for other financial liabilities, current	-	-
Adjustments for other financial liabilities, non-current	-	-
Adjustments for unrealised foreign exchange losses gains	-	-
Adjustments for dividend income	-	-
Adjustments for interest income	-	-
Adjustments for share-based payments	-	-
Adjustments for fair value losses (gains)	-	-
Adjustments for undistributed profits of associates	-	-
Other adjustments for which cash effects are investing or financing cash flow	-	-
Other adjustments to reconcile profit (loss)	-	-
Other adjustments for non-cash items	-	-
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-	-
Total adjustments for reconcile profit (loss)	1.06	0.09
Net cash flows from (used in) operations	1.06	0.09
Dividends received	-	-
Interest paid	-	-
Interest received	4.85	-
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) operating activities	3.79	0.09
Cash flows from used in investing activities [Abstract]	-	-



Cash flows from losing control of subsidiaries or other businesses	-	-
Cash flows used in obtaining control of subsidiaries or other businesses	-	-
Other cash receipts from sales of equity or debt instruments of other entities	-	-
Other cash payments to acquire equity or debt instruments of other entities	-	-
Other cash receipts from sales of interests in joint ventures	-	-
Other cash payments to acquire interests in joint ventures	-	-
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	-	-
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	-	-
Proceeds from sales of property, plant and equipment	-	-
Purchase of property, plant and equipment	-	-
Proceeds from sales of investment property	-	-
Purchase of investment property	-	-
Proceeds from sales of intangible assets	-	-
Purchase of intangible assets	-	-
Proceeds from sales of intangible assets under development	-	-
Purchase of intangible assets under development	-	-
Proceeds from sales of goodwill	-	-
Purchase of goodwill	-	-
Proceeds from biological assets other than bearer plants	-	-
Purchase of biological assets other than bearer plants	-	-
Proceeds from government grants	-	-
Proceeds from sales of other long-term assets	-	-
Purchase of other long-term assets	-	-
Cash advances and loans made to other parties	-	-
Cash receipts from repayment of advances and loans made to other parties	-	-
Cash payments for future contracts, forward contracts, option contracts and swap contracts	-	-
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	-	-
Dividends received	-	-
Interest received	-	-
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) investing activities	-	-
Cash flows from used in financing activities [Abstract]	-	-
Proceeds from changes in ownership interests in subsidiaries	-	-
Payments from changes in ownership interests in subsidiaries	-	-
Proceeds from issuing shares	-	-
Proceeds from issuing other equity instruments	-	-
Payments to acquire or redeem entity's shares	-	-
Payments of other equity instruments	-	-
Proceeds from exercise of stock options	-	-
Proceeds from issuing debentures notes bonds etc	-	-
Proceeds from borrowings	-	-
Repayments of borrowings	-	-
Payments of finance lease liabilities	-	-
Payments of lease liabilities	-	-
Dividends paid	-	-
Interest paid	-	-
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-	-



Net cash flows from (used in) financing activities	-	-
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	3.79	3.61
Effect of exchange rate changes on cash and cash equivalents [Abstract]	-	-
Effect of exchange rate changes on cash and cash equivalents	-	-
Net increase (decrease) in cash and cash equivalents	1.06	-3.53
Cash and cash equivalents cash flow statement at beginning of period		0.09
Cash and cash equivalents cash flow statement at end of period	3.79	3.70
<p>1- These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under.</p> <p>2- The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 08th November, 2023. The Statutory Auditor of the Company have provided Limited Review Report for the same.</p> <p>3- Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.</p> <p>4- Indian Accounting Standards are applicable on the Company.</p> <p>5- The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.</p> <p>Date: 08/11/2023</p> <p>Place: New Delhi</p>		<p>On Behalf of the Board For NEW ERA LEASING AND FINANCE LIMITED</p>  <p>Rohitash Sharma (Managing Director) DIN:06804507</p>



**Sanjay Vishal
& Associates**

**Chartered
Accountants**

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C-159, Naraina, Phase-I,
New Delhi - 110028
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LIMITED REVIEW REPORT

To
The Board of Directors
NEW ERA LEASING AND FINANCE LIMITED
23, Motia Khan, Rani Jhansi Road, New Delhi- 110055

We have reviewed the accompanying statement of unaudited standalone financial results of **New Era Leasing And Finance Limited** ("the Company"), having registered office at 23, Motia Khan, Rani Jhansi Road, New Delhi- 110055 for the Quarter & half year ended 30th September, 2023 ("the Statement") being submitted by the company pursuant to the requirement of Regulation of 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors and has been prepared in accordance with the recognition and management principles laid down in Indian Accounting Standard (Ind AS) 34 "Interim Financial reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

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 misstatements. 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.

Based on our review conducted as states above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 08.11.2023
Place: New Delhi
UDIN No.: 23075232B6RWQF9986

For Sanjay Vishal Associates
Chartered Accountants
Firm Reg. No.: 06755C



CA Sanjay Jain
(Partner)
M. No.: 075232

NEW ERA LEASING AND FINANCE LIMITED

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UNDERTAKING FOR STATEMENT OF DEVIATION/VARIATIONS FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT (QIP) ETC

This is to inform that Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 is not applicable for the Quarter and Half Year ended on 30th September, 2023 as the Company has not raised any funds by way of public issue, right issue, preferential issue, Qualified Institutions Placement (QIP) in the said Quarter and year. Therefore, the circular issued by SEBI. vide no CIR/CFD /CMD1/162/2019 dated 24th December 2019, describing the format on Statement of Deviation or variation in utilization of funds raised by way of such issue is also not applicable to the Company.

Thanking You,

For New Era Leasing and Finance Limited


Rohitash Sharma
(Managing Director)

DIN: 06804507

**Address: 23, Motia Khan, Rani Jhansi Road,
New Delhi- 110055**