Date: 26th May 2025

To,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001.

Scrip Code: 530601
Scrip ID: JAGSONFI

Dear Sir/Madam,

Sub: **Outcome of meeting of the Board of Directors and disclosures pursuant to Regulations 33 and 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Pursuant to the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "SEBI Listing Regulations"), we hereby inform you that the Board of Directors of the Company at its meeting held today i.e., Monday, 26th May 2025 have, inter alia, considered and approved the following:

1. The Audited Financial Results of the Company for the Fourth Quarter and Financial Year ended 31st March 2025. The Financial Results have been reviewed by Audit Committee at its meeting held today.

   Accordingly, we enclose herewith the following as **Annexure A**;

   i. Audited Financial Results of the Company for the Fourth Quarter and Financial Year ended 31st March 2025; and
   ii. Auditors' Reports on the Audited Financial Results.

   Unmodified Opinion:

   In Compliance with the Provisions of Regulation 33 of the SEBI Listing Regulations and applicable circulars, the Company hereby confirms and declares that the Statutory Auditors of the Company, M/s. Jain Vinay & Associates, Chartered Accountants have issued audit report on the financial results of the Company for the Fourth Quarter and Financial Year ended 31st March 2025 with unmodified opinion.

2. The Notice for the 34th Annual General Meeting of the members of the Company. The date, time and mode for the same will be intimated separately in due course of time.

3. Based on the recommendations of the Audit Committee, appointment / re-appointment of;

   - M/s. Jain Vinay & Associates, Chartered Accountants, Mumbai as Statutory Auditor of the Company, to hold office for a period of 5 (five) consecutive years

commencing from the financial year 2025-26 to 2029-30 till the conclusion of 39th Annual General Meeting, subject to approval of the members of the Company.

- M/s Pooja Sawarkar & Associates, Practicing Company Secretaries, Mumbai as the Secretarial Auditors of the Company to hold office for a period of 5 (five) consecutive years commencing from financial year 2025-26 to 2029-30 till the conclusion of 39th Annual General Meeting, subject to approval of the members of the Company.
- M/s J K S & Co, Chartered Accountants, Mumbai as Internal Auditors of the Company for a period of one financial year i.e., 2025-26.

The details as required under Regulation 30 of the SEBI Listing Regulations read with i) SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, ii) SEBI Master Circular No. SEBIIHO/CFDIPoD2/CIRIP/0155 dated 11th November 2024 and iii) SEBI Circular No. SEBI/HO/CFD/CFDPoD-2/CIR/P/2024/185 dated 31st December 2024 as amended are provided in **Annexure B**.

4. Approved revision in the following Policy/Code:
   i. Policy for determination of materiality of information or events;
   ii. Policy on materiality of and dealing with related party transactions;
   iii. Code of Conduct for Directors and Senior Management;
   iv. Code of Practices and Procedures for Fair Disclosures; and
   v. Vigil Mechanism/Whistle Blower Policy.

The meeting of the Board of Directors commenced at 03:00 p.m. and concluded at 04:30 p.m.

Kindly take the same in your records.

Thanking You
For Jagsonpal Finance & Leasing Limited

KARTHIK SRINIVASAN
Digitally signed by KARTHIK SRINIVASAN
Date: 2025.05.26 16:33:02 +05'30'

Karthik Srinivasan
Chairman and Managing Director and
Chief Financial Officer
DIN: 09805485

Encl.: a/a

Annexure - A

Jain Vinay & Associates
Chartered Accountants
301, Shree Mangalam, Opp. Gopal's Garden High School, Kulupwadi, Nr. National Park, W. E. Highway, Borivali (E) Mumbai - 66, Maharashtra
Email : cajva1993@gmail.com • Mob.: +91-9820139232, +91-9892329991, 022-28857674

Auditor's Report on the audit of the annual financial results of the group with the last quarter financial results being balancing figures Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF

M/S.JAGSONPAL FINANCE & LEASING LTD

Report on the Audit of the Standalone Financial Statements Opinion

1. We have audited the accompanying Statement of Consolidated Financial Results of **M/S.JAGSONPAL FINANCE & LEASING LTD** and its share of the net loss after tax and total comprehensive income / loss of its associates and joint ventures for the quarter & year ended 31.03.2025 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been compiled from the related consolidated financial statements which has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS"), and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such consolidated financial statements.

3. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act 2013. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Parent's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the Parent's internal financial control with reference to the Statement. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

We believe that the audit evidence obtained by us and the audit evidence obtained by the branch auditors and other auditors in terms of their reports referred to in paragraph 6 below, is sufficient and appropriate to provide a basis for our audit opinion.

JAIN VINAY & ASSOCIATES
M. No. 403910
FRN No. 006[illegible]W
Mumbai
CHARTERED ACCOUNTANTS

4. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of branches and joint operations of the Group, subsidiaries, associates and joint ventures referred to in paragraph 6 below, the Statement:

a. includes the results of the **M/S.JAGSONPAL FINANCE & LEASING LTD**

b. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated total comprehensive income (comprising of net [profit/loss] and other comprehensive income/ loss) and other financial information of the Group for the quarter & year ended 31.03.2025.

BASIS OF OPINION

Our responsibility is to express an opinion on the Company's internal financial controls with reference to the Standalone Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to Standalone Financial Statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to Standalone Financial Statements were established and maintained and whether such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to Standalone Financial Statements and their operating effectiveness. Our audit of internal financial controls with reference to Standalone Financial Statements included obtaining an understanding of such internal financial controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to Standalone Financial Statements.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position and financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, read with Companies(Indian Accounting Standards) Rules, 2015. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are 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 these Standalone Financial Statements.

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 Standalone Financial Statements, 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.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's 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 current 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 Standalone Financial Statements 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 Standalone Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably

knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Statements.

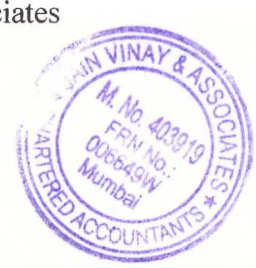
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 Matters

The standalone financial results includes the results for the quarter ended 31st March being the balancing figures between the audited figures in respect of the full financial year & the published unaudited year to date figures upto their quarter ended 31st December of the relevant financial year, which were subject to limited review by us as required by Listing regulations. Our opinion is not modified in respect of this matter.

For M/s Jain Vinay & Associates



Vishnu Kumar Sodhani
Membership No: 403919
Firm Reg No: 0006649W
Date: 26/05/2025
UDIN: 25403919BMMNRN5379

JAGSONPAL
FINANCE & LEASING LTD.
CIN: L65929DL1991PLC043182

DECLARATION

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended from time to time read with SEBI circular CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the statutory Auditors of the Company M/s. Jain Vinay & Associates, Chartered Accountants (Firm Registration No. 103277W), have issued audit report with an unmodified opinion on Annual Audited Financial Results of the Company for the financial year ended 31st March 2025.

Request you to take the same on your record.

Thanking you.

For Jagsonpal Finance & Leasing Limited

JAGSONPAL FINANCE & LEASING LTD. New Delhi

Karthik Srinivasan
Managing Director & CFO
DIN: 09805485

Level 3B, DLF Centre, Sansad Marg,
Connaught Place, New Delhi - 110001
+91 11 6128 9046
info@jagsonpal.co.in
www.jagsonpal.co.in

JAGSONPAL FINANCE AND LEASING LIMITED

CIN: L65929DL1991PLC043182

REGD OFFICE: LEVEL 3B/ DLF CENTRE, CONNAUGHT PLACE, Sansad Marg, Central Delhi, New Delhi, Delhi, India, 110001

Email ID: info@jagsonpal.co.in Phone No. 9833083321 Website: www.jagsonpal.co.in

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

(INR in Lakhs except as stated)

Sr. No	Particulars	Three months ended			Year ended	
		31.03.2025 Audited	31.12.2024 Unaudited	31.03.2024 Audited	31.03.2025 Audited	31.03.2024 Audited
	Income					
I	(a) Revenue from Operations			0.500		-
II	(b) Other Income	0.146	-		0.152	0.100
III	**Total income (I+II)**	**0.146**	**-**	**0.500**	**0.152**	**0.100**
IV	**Expenses**					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work- in-progress and stock-in-trade	-	-	-	-	-
	(d) Employee benefit expense	9.505	0.622	-	11.983	4.079
	(e) Finance Cost	0.017	0.009	-	0.034	-
	(f) Depreciation and amortization expense	0.027	-	-	0.027	-
	(g) Gas Consumption	-	-	-	-	-
	(h) Other expenses (any item exceeding 10% of the total expenses to continuing operations to be shown separately)	66.411	11.960	0.020	59.328	10.146
	Total expenses	**75.960**	**12.591**	**0.020**	**71.373**	**14.225**
V	**Profit from operations before exceptional items and extraordinary items and tax (III-IV)**	**(75.814)**	**(12.591)**	**0.480**	**(71.221)**	**(14.126)**
VI	**Exceptional Items**	-	-	-	-	-
VII	**Profit before extraordinary items and tax (V-VI)**	**(75.814)**	**(12.591)**	**0.480**	**(71.221)**	**(14.126)**
VIII	**Extraordinary items**					-
IX	**Profit before tax (VII-VIII)**	**(75.814)**	**(12.591)**	**0.480**	**(71.221)**	**(14.126)**
X	**Tax expenses**					
	a) Current Tax	-	-	-	-	-
	b) Deferred Tax	-	-	-	0.025	-
XI	**Profit / (Loss) for the period from continuing operation (VII-VIII)**	**(75.814)**	**(12.591)**	**0.480**	**(71.245)**	**(14.126)**
XII	**Profit / (Loss) for the period from discontinuing operation**	(75.814)	(12.591)	0.480	(71.245)	(14.126)
XIII	**Tax expense of discontinuing operations**	(75.814)	(12.591)	0.480	(71.245)	(14.126)
XIV	Profit / (Loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XV	Profit / (Loss) for the period (XI+XIV)	-	-	-	-	-
XVI	Other Comprehensive Income A. (i) Items that will not be reclassifled to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or loss B. (i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XVII	Total Comprehensive Income	-	-	-	-	-
XVIII	Paid-up equity share capital (Face Value Rs. 10/- per Share)	-	-	-	-	-
XIX	Other Equity	-	-	-	-	-
XX	**Earnings per share**					
	(a) Basic	(0.416)	(0.069)	0.480	(0.391)	(0.257)
	(b) Diluted	(0.416)	(0.069)	0.480	(0.391)	(0.257)

FOR JAYVINAY & ASSOCIATES
Chartered Accountants
FR NO. - 0066[illegible]W

CA. VISHNU KUMAR SODHANI
Partner
M.No. 403919

Place : Mumbai
Date : May 26, 2025

For Jagsonpal Finance & Leasing Limited

Karthik Srinivasan
Managing Director
DIN : 09805485

Notes:

1) These financial results, have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) specified under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies, to the extent applicable, and are in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including relevant

2) The above Audited Financial Results for the Year ended March 31, 2025, have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at the meeting held on May 26, 2025.

3) The figures for the Quarter ended March 31, 2025, and the corresponding Quarter ended March 31, 2024, are the balancing figures between the audited figures in respect of the full financial year and the year-to-date statistics up to the third quarter of the respective financial years.

4) The statutory auditors of the Company have audited the above financial results of the Company for the year ended March 31, 2025. An unqualified opinion has been issued by the Auditors

5) The statement of cash flow has been prepared under the Indirect Method set out in Indian Accounting Standard (IND AS} 7, "Statement of Cash Flows".

6) Figures pertaining to the previous period/year have been regrouped / recast / reclassified wherever necessary, to make them comparable

7) With reference to the SEBI Circular - SEBI/HO/DDHS/CIR/P/2018/144 dated November 26, 2018 in respect of funds raised by issuance of debt securities by Large Corporate and disclosures and compliances thereof by such Large Corporate, we state that this company is not a 'Large Corporate' as per the framework provided in the aforesaid Circular.

Based on Clarification on SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023, issued w.r.t. ease of doing business and development of corporate bond markets, the requisite details for the financial year ending March 31, 2025 are as follows:

1. Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores) - Nil
2. Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores) - Nil
3. Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in — "IND A(CE)/Stable" by India Rating and
4. Incremental borrowing done during the year (qualified borrowing) (Rs. In Crores) - Nil
5. Borrowings by way of issuance of debt securities during the year (Rs. In Crores) - Nil

8) The above financial results are also available at www.bseindia.com and www.jagsonpal.co.in

FOR JAIN VINAY & ASSOCIATES
Chartered Accountants
FR NO. - 006649W

CA. VISHNU KUMAR SODHANI
3919

For Jagsonpal Finance & Leasing Ltd.

Director

JAGSONPAL FINANCE & LEASING LTD. New Delhi

JAGSONPAL FINANCE AND LEASING LIMITED

CIN: L65929DL1991PLC043182

REGD OFFICE: LEVEL 3B/ DLF CENTRE, CONNAUGHT PLACE, Sansad Marg, Central Delhi, New Delhi, Delhi, India, 110001

Email ID: info@jagsonpal.co.in Phone No. 9833083321 Website: www.jagsonpal.co.in

AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025

(Rs. in lakhs)

	Particulars	As at March 31, 2025 Audited	As at March 31, 2024 Audited
A.	**ASSETS**		
1	**Non-current assets**		
	(a) Property, plant and equipment	1.043	-
	(b) Capital work-in-progress	-	-
	(c) Investment property	-	-
	(d) Other intangible assets	-	-
	(e) Intangible assets under development	-	-
	(f) Financial assets	-	-
	(i) Investments	-	-
	(ii) Loans	-	-
	(iii) Others (to be specified)	-	-
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	-
	Total non-current assets (1)	**1.043**	**-**
2	**Current assets**		
	(a) Inventories	-	22.722
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	5.629
	(iii) Cash and cash equivalents	-	0.462
	(iv) Bank balances other than (iii) above	1,583.524	81.460
	(v) Loans	-	13.254
	(vi) Others (to be specified)	113.552	5.609
	(c) Other current assets		
	Total current assets (2)	**1,697.076**	**129.136**
	Total Assets (1+2)	**1,698.119**	**129.136**
B.	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity share capital	1,821.290	550.040
	(b) Other equity - Reserves	(207.892)	(453.534)
	Total equity (1)	**1,613.398**	**96.506**
2	**Liabilities**		
	A Non-current liabilities	-	-
	(a) Financial liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade payables:	-	-
	(A) total outstanding dues of micro enterprises and small enterprises;	-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.]	-	-
	(iii) Other financial liabilities (other than those specified in item (b))	-	-
	(b) Provisions	-	-
	(b) Deferred tax liabilities (Net)	-	-
	(c) Other non-current liabilities	-	-
	Total non-current liabilities (2)	**-**	**-**
	B Current liabilities		
	(a) Financial liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(A) total outstanding dues of micro enterprises and small enterprises	-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	78.366	0.167
	(iii) Other financial liabilities (other than those specified in item (b))	-	-
	(b) Other current liabilities	3.669	29.832
	(c) Provisions	2.686	2.631
	(d) Current tax liabilities (Net)	-	-
	Total current liabilities (3)	**84.720**	**32.629**
	Total liabilities (2+3)	**1,698.119**	**129.136**
	Total equity and liabilities (1+2+3)		

FOR JAIN VINAY & ASSOCIATES
Chartered Accountants
FR NO. - 006849W

CA. VISHNU KUMAR SODHANI
Partner
M.No. 403919

Place : Mumbai
Date : May 26, 2025

For Jagsonpal Finance & Leasing Limited

Karthik Srinivasan
Managing Director

JAGSONPAL FINANCE AND LEASING LIMITED
CIN: L65929DL1991PLC043182
REGD OFFICE: LEVEL 3B/ DLF CENTRE, CONNAUGHT PLACE, Sansad Marg, Central Delhi, New Delhi, Delhi, India, 110001
Email ID: info@jagsonpal.co.in Phone No. 9833083321 Website: www.jagsonpal.co.in
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025

Sr. No	Particulars	For the period ended 31-Mar-2S Audited		For the Year ended 31-Mar-24 Audited	
1	**Cash flow from operating activities**				
	Profit before exceptional items & tax	(71.25)	(71,24,527)	35.75	35,75,222
	Adjustments for				
	Depreciation and amortisation expenses	0.03	2,678	-	-
	(Profit) / Loss on disposal of PPE	-	-	-	-
	Interest income	-	-	-	-
	Interest expense	-	-	-	-
	Other Income	(0.15)	(15,212)	(0.11)	(11,456)
	Remeasurement of obligations				
	Cash generated from operations before working capital changes	**(71.37)**	**(71,37,061)**	**35.64**	**35,63,766**
	Adjustments for				
	(Increase) decrease in non-current loans (security deposits & others)	(107.94)	(1,07,94,260)	-	-
	(Increase) decrease in other non-current assets	13.25	13,25,353	-	-
	(Increase) / decrease in trade receivables	5.63	5,62,914	-	-
	(Increase) / decrease in inventories	22.72	22,72,199	29.97	29,96,900
	(Increase) / decrease in short term loans & advances	-	-	-	-
	Increase / (decrease) in non-current provisions	-	-	-	-
	Increase / decrease in other current financial liabilities	-	-	(5.55)	(5,55,099)
	Increase / (decrease) in trade payables	78.20	78,19,880	(0.06)	(6,019)
	Increase / (decrease) in current provisions	0.05	5,474	5.72	5,72,023
	Increase / (decrease) in Prior Period Appropriation	0.01	1,247	-	-
	Increase / (decrease) in other current liabilities	(26.16)	(26,16,273)	-	-
	Cash generated from operations	**(85.61)**	**(85,60,528)**	**65.72**	**65,71,571**
	Income taxes paid (net of refunds)				
	Cash flow before exceptional items				
	Exceptional items				
	Net cash (used in) / generated from operating activities - A	**(85.61)**	**(85,60,528)**	**65.72**	**65,71,571**
2	**Cash flow from investing activities**				
	Purchase of PPE	-	-	-	-
	Increase in capital WIP	-	-	-	-
	Sale proceeds of PPE	-	-	-	-
	Interest income	-	-	-	-
	capital expenditure on fixed assets	(1.07)	(1,06,980)	-	-
	Cash flow before exceptional items			-	-
	Net cash (used in) / generated from investing activities - B	**(1.07)**	**(1,06,980)**	**-**	**-**
3	**Cash flow from financing activities**				
	Increase / (decrease) in non-current borrowings				
	Interest expense	0.15	15,212	0.11	11,456
	Issued equity shares at 12.5/- share	1,588.13	15,88,12,500		
	Net cash (used in) / generated from financing activities - C	**1,588.28**	**15,88,27,712**	**0.11**	**11,456**
	Net increase / (decrease) in cash & cash equivalents - A+B+C	**1,501.60**	**15,01,60,204**	**65.83**	**65,83,027**
	Add: Cash & cash equivalents at the beginning of the year	81.92	81,92,176	16.09	16,09,150
	Cash & cash equivalents at the end of the year	**1,583.52**	**15,83,52,380**	**81.92**	**81,92,177**
	Cash and cash equivalents as per above comprise of the following				
	Cash and cash equivalents	-		0.46	46,200
	Balance in Bank account	1,583.52	15,83,52,380	81.46	81,45,977
	Total	**1,583.52**	**15,83,52,380**	**81.92**	**81,92,177**

FOR JAIN VINAY & ASSOCIATES
Chartered Accountants
FR NO. - 006649W

CA. VISHNU KUMAR SODHANI
Partner
M.No. 403919

Place : Mumbai
Date : May 26, 2025

For Jagsonpal Finance & Leasing Limited

Karthik Srinivasan
Managing Director
DIN : 09805485

Annexure B

Details as required under SEBI Listing Regulations read with SEBI Circulars

Appointment of Auditors of the Company

S. No.	Particulars	Details		
1	Name	**M/s. Jain Vinay & Associates, as Statutory Auditor**	**M/s. J K S & Co, as Internal Auditor**	**M/s. Pooja Sawarkar & Associates, as Secretarial Auditor**
2	Reason for change viz. appointment, resignation, removal, death or otherwise.	Re-appointment	Appointment	Re- appointment
3	Date of appointment/ cessation (as applicable) & terms of appointment	Date of appointment: 26th May 2025 Term of appointment: For 5 (five) consecutive years commencing from financial year 2025-26.	Date of appointment: 26th May 2025 Term of appointment: for one financial year i.e., 2025- 26.	Date of appointment: 26th May 2025 Term of appointment: For 5 (five) consecutive years commencing from financial year 2025-26.
4	Brief profile (in case of Appointment)	As below	As below	As below
5	Disclosure of relationships between Directors (in case of Appointment of Director)	N. A	N. A	N. A

Brief profile of M/s. Jain Vinay & Associates

M/s. Jain Vinay & Associates, Chartered Accountants was established in September 1993. The firm consists of 3 FCA partners exclusively associated with the firm. All of the partners of the firm have experience in the arena of Bank Audit, Audit of Financial Institutions, Audit of other Public Sector Undertakings, Taxation, Regular Statutory Audits and Internal Audits, Physical Verification, Debt and Equity Funding and Transaction Processing Support.

All the partners of the firm are having professional experience of more than Ten to Twenty Years. The team of professionals through their unrelenting quest for excellence has established their presence in the related professional fields. A brief profile of the Firm is annexed herewith.

The firm also offers advisory services in the matters of Income Tax, Management, Finance and Corporate Restructuring. As a part of Corporate Advisory Services, the firm *Jain Vinay & Associates, Chartered Accountants Mumbai,* is rendering Management Consultancy Services and is engaged in the Corporate Planning of its Clients.

Brief profile of M/s. J K S & Co

M/s. J K S & Co, Chartered Accountants, was established in August 2023. The firm consists of three partners exclusively associated with the firm. All the partners are having in-depth experience in Audit of Listed companies, Audit of Public Sector Undertakings, Taxation, Regular Statutory and Internal Audits, Physical Verification and Transaction Processing Support.

All the partners are having combined professional experience of more than Ten Years. The team of professionals through their unrelenting quest for excellence has established their presence in the related professional fields.

The firm is a congregation of Chartered Accountants, Company Secretaries, Advocates, and other professionals with over 20 years of cross-industry experience. J K S & Co. serves multinational companies, large corporates, and small and medium enterprises (both listed and unlisted).

Brief profile of M/s. Pooja Sawarkar & Associates

With experience of over 6 plus years in corporate sector, Ms. Pooja Sawarkar has established a proprietary firm M/s. Pooja Sawarkar & Associates in 2015, which offers wide spectrum of services to corporates related to Companies Act, 2013, Listing Regulations and Securities Law. The core area of specialization is Corporate Compliances, Corporate Restructuring, Due Diligences, Secretarial Audits, Document Drafting, Cross Border Transactions & Certifications. M/s. Pooja Sawarkar & Associates is a peer reviewed firm. The firm intends to ace in its offerings by providing emphasis on quality and timely services and high standards in professionalism.