

GANODAYA FINLEASE LTD

Regd. Office : A-402, Mangalam, 24/26, Hemanta Basu Sarani, Kolkata-700 001
Phone : (033) 2243-6242 / 6243; E-mail : ganodaya_gfl@yahoo.co.in

CIN : L51226WB1986PLC040287

Ref: GFL/BM/108/092

DATE: 04/02/2025

To,
The Secretary ,
The Calcutta Stock Exchange Ltd.
7, Lyons Range,
Kolkata- 700 001.

To,
The Secretary ,
The Metropolitan Stock Exchange of India Ltd
Vibgyor Towers,501,5th floor
Plot No-C-62,Bandra
Mumbai- 400098.

Email: listing@cse-india.com
SCRIP CODE:17416

Email ID: listingcompliance@msei.in
SCRIP CODE: GANODAYA

Dear Sirs,

Sub: Outcome of Board Meeting

Dear Sir,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations , 2015, we report the outcome of the Board Meeting held today as follows:

The Meeting of Board of Directors commenced at 1:00 PM and concluded at 2:00PM .

The statement of Unaudited Standalone and Consolidated Financial results for the quarter and nine months ended on December, 31, 2024 is approved at the Board Meeting.

A copy of Unaudited Standalone and Consolidated Financial results and Limited Review Report for the quarter and nine months ended on December, 31, 2024 are enclosed herewith.

The arrangements are being made to get the abstract of results published in the Newspapers, shortly.

Kindly acknowledge the receipt.

Yours Faithfully,



Sudha Agarwalla
(Managing Director)
DIN: 00938365

Encl: as above

GANODAYA FINLEASE LTD.

CIN: L51226WB1986PLC040287,

Regd Office: A-402, Mangalam, 24/26 Hemanta Basu Sarani, Kolkata- 700 001

Tel No. (033)22436243, Email: ganodayafinlease@gmail.com.

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

	PARTICULARS	Rupees in Lakhs					
		QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue from Operations	(98.14)	236.25	248.24	359.92	625.94	776.63
2	Other Income	0.17	0.25	1.13	0.50	1.14	5.49
3	Net Gain on Derecognition of Financial Assets at Amortized Cost	--	--	--	--	--	--
4	Net Gain on reclassification of Financial Assets	--	--	--	--	--	--
5	Total Income	(97.97)	236.50	249.37	360.42	627.08	782.12
6	Expenses						
a)	Purchases of Stock in Trade	--	22.21	--	31.54	--	82.14
b)	(Increase) / Decrease in stock in trade	20.83	(18.85)	(5.75)	(30.85)	(15.02)	(80.51)
c)	Employee benefits expenses	32.83	30.89	22.76	93.99	56.49	82.52
d)	Finance costs	0.15	0.17	--	0.51	--	0.31
e)	Depreciation & amortization expenses	1.80	1.83	0.85	5.39	3.91	6.55
f)	Other Expenses	5.49	8.90	3.49	25.38	14.57	22.45
	Total Expenses (6)	60.90	45.15	21.35	125.96	59.95	113.46
7	Profit / (Loss) before Exceptional Items and tax (5-6)	(158.87)	191.35	228.02	234.46	567.13	668.66
8	Exceptional Items	--	--	--	--	--	--
9	Profit / (Loss) from Extra Ordinary Items & Tax (7-8)	(158.87)	191.35	228.02	234.46	567.13	668.66
10	Extraordinary Items	--	--	--	--	--	--
11	Profit before Tax (9-10)	(158.87)	191.35	228.02	234.46	567.13	668.66
12	Tax Expenses						
(i)	Current Tax	--	--	--	--	--	--
(ii)	Deferred Tax Asset / (Liability)	57.05	11.48	(64.37)	248.32	(160.07)	(185.06)
(iii)	Minimum Alternative Tax Credit	--	--	--	--	--	--
(iv)	Excess (Short) Provision for Taxation	0.08	--	36.80	0.08	36.79	36.79
	Total Tax Expenses (12)	57.13	11.48	(27.57)	248.40	(123.28)	(148.27)
13	Profit / (Loss) for the period from Continuing Operations (11-12)	(101.74)	202.83	200.45	482.86	443.85	520.39
14	Profit / (loss) for the period from Discontinuing Operations	--	--	--	--	--	--
15	Tax Expenses of Discontinued Operations	--	--	--	--	--	--
16	Profit / (Loss) for the period from Discontinuing Operation after Tax (14-15)	--	--	--	--	--	--
17	Profit / (Loss) for the period	(101.74)	202.83	200.45	482.86	443.85	520.39
18	Other Comprehensive Income						
a)	i) Items that will not be reclassified to profit & loss	--	--	--	--	--	(1.13)
	ii) Income tax relating to items that will not be reclassified to profit or loss account	--	--	--	--	--	0.30
b)	i) Items that will be reclassified to profit & loss	--	--	--	--	--	--
	ii) Income tax relating to items that will be reclassified to profit or loss account	--	--	--	--	--	--
19	Total Other Comprehensive Income	--	--	--	--	--	(0.83)
20	Total Comprehensive Income for the period (17+19)	(101.74)	202.83	200.45	482.86	443.85	519.56
21	Paid up Equity Share Capital (F.V - 10/-)	650.00	650.00	650.00	650.00	650.00	650.00
22	Other Equity	--	--	--	--	--	2923.95
23	Earnings per Share (of INR 10/- each) not annualised						
a)	Basic	(1.56)	3.12	3.08	7.43	6.83	8.01
b)	Diluted	(1.56)	3.12	3.08	7.43	6.83	8.01

Notes

- The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on Tuesday, 4th February, 2025 and have also been subjected to "Limited Review" by the Statutory Auditors
- In accordance with the Regulation 33 of the SEBI (LODR) Regulations 2015, the Statutory Auditors of the Company have carried out Limited Review of the Results for the quarter and nine months ended December 31, 2024 only
- The Company does not have more than one reportable segment. Accordingly, segment information is not required to be provided.



By order of the Board
For Ganodaya Finlease Ltd

Sudha Agarwalla

(Sudha Agarwalla)
Managing Director
DIN: 00938365

Place: Kolkata

Dated: the 4th February, 2025

GANODAYA FINLEASE LTD.

CIN: L51226WB1986PLC040287,

Regd Office: A-402, Mangalam, 24/26 Hemanta Basu Sarani, Kolkata- 700 001

Tel No. (033)22436243, Email: ganodayafinlease@gmail.com.

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

PARTICULARS	QUARTER ENDED						NINE MONTHS ENDED		RUPEES IN LAKHS
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	YEAR ENDED			
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
1 Revenue from Operations	(98.14)	236.25	248.24		359.92	625.93		776.63	
2 Other Income	0.17	0.25	1.13		0.50	1.14		5.49	
3 Net Gain on Derecognition of Financial Assets at Amortized Cost	--	--	--		--	--		--	
4 Net Gain on reclassification of Financial Assets	--	--	--		--	--		--	
5 Total Income	(97.97)	236.50	249.37		360.42	627.07		782.12	
6 Expenses									
a) Purchases of Stock in Trade	--	22.21	--		31.54	--		82.14	
b) (Increase) / Decrease in stock in trade	20.63	(18.85)	(5.75)		(30.85)	(15.02)		(80.51)	
c) Employee benefits expenses	32.83	30.89	22.76		93.99	56.49		82.52	
d) Finance costs	0.15	0.17	--		0.51	--		0.31	
e) Depreciation & amortization expenses	1.80	1.83	0.85		5.39	3.91		6.55	
f) Other Expenses	5.49	8.90	3.49		25.38	14.57		22.45	
Total Expenses (6)	60.90	45.15	21.35		125.96	59.95		113.46	
7 Profit / (Loss) before Exceptional Items and tax (5-6)	(158.87)	191.35	228.02		234.46	567.12		668.66	
8 Share of Profit / (Loss) of an Associate	(0.06)	0.17	0.12		0.20	0.25		0.09	
9 Profit / (Loss) from Extra Ordinary Items & Tax (7-8)	(158.93)	191.52	228.14		234.66	567.37		668.75	
10 Extraordinary Items	--	--	--		--	--		--	
11 Profit before Tax (9-10)	(158.93)	191.52	228.14		234.66	567.37		668.75	
12 Tax Expenses									
(i) Current Tax	--	--	--		--	--		--	
(ii) Deferred Tax Asset / (Liability)	57.05	11.48	(64.37)		248.32	(160.07)		(185.08)	
(iii) Minimum Alternative Tax Credit	--	--	--		--	--		--	
(iv) Excess (Short) Provision for Taxation	0.08	--	36.80		0.08	36.80		36.79	
Total Tax Expenses (12)	57.13	11.48	(27.57)		248.40	(123.27)		(148.27)	
13 Profit / (Loss) for the period from Continuing Operations (11-12)	(101.80)	203.00	200.57		483.06	444.10		520.48	
14 Profit / (loss) for the period from Discontinuing Operations	--	--	--		--	--		--	
15 Tax Expenses of Discontinued Operations	--	--	--		--	--		--	
16 Profit / (Loss) for the period from Discontinuing Operation after Tax (14-15)	--	--	--		--	--		--	
17 Profit / (Loss) for the period	(101.80)	203.00	200.57		483.06	444.10		520.48	
18 Other Comprehensive Income									
a i) Items that will not be reclassified to profit & loss	--	--	--		--	--		--	
ii) Income tax relating to items that will not be reclassified to profit or loss account	--	--	--		--	--		(1.13)	
iii) Share of OCI of Associate	116.16	43.40	29.88		184.81	28.41		0.30	
19 Total Other Comprehensive Income	116.16	43.40	29.88		184.81	28.41		153.57	
20 Total Comprehensive Income for the period (17+19)	14.36	246.40	230.45		667.87	472.51		673.22	
21 Paid up Equity Share Capital (F.V - 10/-)	650.00	650.00	650.00		650.00	650.00		650.00	
22 Other Equity	--	--	--		--	--		--	
23 Earnings per Share (of INR 10/- each) not annualised								3185.81	
a) Basic	(1.56)	3.12	3.09		7.43	6.83		8.01	
b) Diluted	(1.56)	3.12	3.08		7.43	6.83		8.01	

Notes

- The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on Tuesday, 4th February, 2025 and have also been subjected to "Limited Review" by the Statutory Auditors.
- In accordance with the Regulation 33 of the SEBI (LODR) Regulations 2015, the Statutory Auditors of the Company have carried out Limited Review of the Results for the quarter and nine months ended December 31, 2024 only.
- The Company does not have more than one reportable segment. Accordingly, segment information is not required to be provided.



By order of the Board
For Ganodaya Finlease Ltd

Sudha Agarwalla

(Sudha Agarwalla)
Managing Director
DIN: 00938365

Place: Kolkata

Dated: the 4th February, 2025

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF CONSOLIDATED UN-AUDITED QUARTERLY FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER ENDED DECEMBER 31, 2024

TO
THE BOARD OF DIRECTORS OF
GANODAYA FINLEASE LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Ganodaya Finlease Limited ("the Parent") and its associate (the Parent and its associate together referred to as "the Group"), for the quarter ended December 31, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirements 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 at their meeting held on 04th February, 2025, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. 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.
4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8), of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended, to the extent applicable.
5. The Statement includes the results of the following entities:

Name of the Entity	Relationship with the Entity
Swagatam Distributors Private Limited	Associate Company
Vidyut Dealers Private Limited	Associate Company

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and 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 Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



A.K. MEHARIA & ASSOCIATES

Chartered Accountants

2, GARSTIN PLACE, 2ND FLOOR

KOLKATA – 700001

PHONE: 033-22434660/4659

E Mail- akmehoria@gmail.com

7. The consolidated unaudited financial results include the interim financial information of two Associate Companies whose financial information reflects total revenues of Rs. 0.58 lakhs total net profit/(Loss) Rs.(0.27) lakhs, the other comprehensive income/(loss) of Rs. 442.32 lakhs and group share of net profit Rs. (0.06) lakhs and comprehensive income/loss of Rs. 116.17 lakhs which have not been reviewed by their auditors, for the quarter ended December 31, 2024 as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, this interim financial information is not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

For A. K. MEHARIA & ASSOCIATES
Chartered Accountants
Firm's Registration No. 324666E

Kolkata

Dated: 04th February, 2025

Kirti Bhansali
(Kirti Bhansali)

Partner

M. No.: 309672

UDIN NO.: 25309672BMJBKR2388



A.K. MEHARIA & ASSOCIATES
Chartered Accountants

2, GARSTIN PLACE, 2ND FLOOR
KOLKATA – 700001
PHONE: 033-22434660/4659
E Mail- akmeharia@gmail.com

Limited Review Report for Ganodaya Finlease Limited for unaudited standalone quarterly results pursuant to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO
THE BOARD OF DIRECTORS OF
GANODAYA FINLEASE LIMITED

We have reviewed the accompanying statement of unaudited financial results of Ganodaya Finlease Limited for the period ended December 31, 2024. This statement is the responsibility of the Bank's/ NBFC's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters.

Emphasis of Matter

Our conclusion is not modified in respect of this matter.

For A. K. MEHARIA & ASSOCIATES
Chartered Accountants
Firm's Registration No. 324666E

Kolkata
Dated: 04th February, 2025



Kirti Bhansali
(Kirti Bhansali)
Partner

M. No.: 309672
UDIN NO.: 25309672BMJBKQ1900