



# IRC LEASING & FINANCE LIMITED

"IRC House", 1, Sunyat Sen Street, Kolkata - 700 012, India  
Phone : +91-33-2236-5110 ( 5 Lines ), Fax : +91 033 2225 5936  
E-mail : ho@ircl.in, Website : www.irclgroup.com  
CIN : L65999WB1985PLC039151

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

Dtd: 20/4/2021

**Sub: Submission of documents in compliance of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Quarter ended 31/03/2021:**

- Regulation 33(3)(a)- Un-Audited Financial Results
- Regulation 33(1)(d) - Limited Review Report

Dear Sir/Madam,

With reference to the above, enclosed please find the Un-audited Financial Result & Limited Review Report for the Quarter ended 31<sup>st</sup> March, 2021.

The Board of Directors of the Company at their meeting held on 20th April, 2021 noted the above results.

This is for your information and records.

Thanking You,

Yours Faithfully  
FOR, IRC LEASING & FINANCE LIMITED

OF IRC LEASING & FINANCE LIMITED

Director

DIRECTOR

**IRC LEASING & FINANCE LIMITED**  
Registered Office : 1, Surya Sen Street, Kolkata 700 013  
Annexure I

Statement of Surplus/Consolidated Unaudited / Audited Results for the Quarter ended 31/03/2021							(in Rupees)
Particulars	3 months ended (31/03/2021)	Preceding 3 Months ended (31/03/2020)	Corresponding 3 months ended in the previous year (31/03/2020)	Year to date figures for current period ended (31/03/2021)	Year to date figures for the previous year ended (31/03/2020)	Previous year ended (31/03/2020)	
(Refer Notes below)	(Unaudited/ Audited)	(Unaudited/ Audited)	(Unaudited/ Audited)	(Unaudited/ Audited)	(Unaudited/ Audited)	(Audited)	
<b>1. Income from Operations</b>							
(a) Net Sales/Income from Operations (Net of excise duty)							
(b) Other Operating Income							
<b>Total Income from Operations (net)</b>							
<b>2. Expenses</b>							
(a) Cost of Materials consumed							
(b) Purchase of stock-in-trade							
(c) Charges in respect of finished goods, work-in-progress and stock-in-trade							
(d) Employee benefits expense							
(e) Depreciation and amortization expense	124.00	124.00	888.00	496.88	1,217.00	1,217.00	
(f) Other expenses <i>(Pay from amounting 20% of the total contracts relating to continuing operations to be shown separately)</i>	2,89,411.00	1,50,718.96	36,393.00	6,79,070.77	2,89,333.62	2,89,333.62	
<b>Total Expenses</b>	<b>2,89,535.00</b>	<b>1,50,842.96</b>	<b>36,393.00</b>	<b>6,79,475.77</b>	<b>2,89,550.62</b>	<b>2,89,550.62</b>	
<b>3. Profit / (Loss) from operations before finance costs and exceptional items (1 - 2)</b>	<b>(2,89,535.00)</b>	<b>(1,50,842.96)</b>	<b>(36,393.00)</b>	<b>(5,79,475.77)</b>	<b>(2,89,550.62)</b>	<b>(2,89,550.62)</b>	
<b>4. Other Income</b>							
<b>5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)</b>	<b>(2,89,535.00)</b>	<b>(1,50,842.96)</b>	<b>(36,393.00)</b>	<b>(5,79,475.77)</b>	<b>(2,89,550.62)</b>	<b>(2,89,550.62)</b>	
<b>6. Finance Costs</b>							
<b>7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)</b>	<b>(2,89,535.00)</b>	<b>(1,50,842.96)</b>	<b>(36,393.00)</b>	<b>(5,79,475.77)</b>	<b>(2,89,550.62)</b>	<b>(2,89,550.62)</b>	
<b>8. Exceptional Items</b>							
<b>9. Profit / (Loss) from ordinary activities before tax (7 + 8)</b>	<b>(2,89,535.00)</b>	<b>(1,50,842.96)</b>	<b>(36,393.00)</b>	<b>(5,79,475.77)</b>	<b>(2,89,550.62)</b>	<b>(2,89,550.62)</b>	
<b>10. Tax expense</b>							
<b>11. Net Profit / (Loss) from ordinary activities after tax (9 + 10)</b>	<b>(2,89,535.00)</b>	<b>(1,50,842.96)</b>	<b>(36,393.00)</b>	<b>(5,79,475.77)</b>	<b>(2,89,550.62)</b>	<b>(2,89,550.62)</b>	
<b>12. Extraordinary items (net of tax * expense / income)</b>							
<b>13. Net Profit / (Loss) for the period (11 + 12)</b>	<b>(2,89,535.00)</b>	<b>(1,50,842.96)</b>	<b>(36,393.00)</b>	<b>(5,79,475.77)</b>	<b>(2,89,550.62)</b>	<b>(2,89,550.62)</b>	
<b>14. Share of Profit / (Loss) of associates *</b>							
<b>15. Minority Interest *</b>							
<b>16. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *</b>	<b>(2,89,535.00)</b>	<b>(1,50,842.96)</b>	<b>(36,393.00)</b>	<b>(5,79,475.77)</b>	<b>(2,89,550.62)</b>	<b>(2,89,550.62)</b>	
<b>17. Total equity share capital <i>(Face Value of the Share shall be indicated)</i></b>	<b>3,48,16,870.88</b>	<b>3,48,16,870.88</b>	<b>3,48,16,870.88</b>	<b>3,48,16,870.88</b>	<b>3,48,16,870.88</b>	<b>3,48,16,870.88</b>	
<b>18. Reserve including Revaluation Reserve as per balance sheet of previous accounting year</b>							
<b>19. Earnings Per Share (before extraordinary items) <i>(of / - each) (not annualized):</i></b>							
(a) Basic	(0.83)	(0.44)	(0.11)	(1.67)	(0.83)	(0.83)	
(b) Diluted	(0.83)	(0.44)	(0.11)	(1.67)	(0.83)	(0.83)	
<b>20. Earnings Per Share (after extraordinary items) <i>(of / - each) (not annualized):</i></b>							
(a) Basic	(0.83)	(0.44)	(0.11)	(1.67)	(0.83)	(0.83)	
(b) Diluted	(0.83)	(0.44)	(0.11)	(1.67)	(0.83)	(0.83)	

\* Applicable in the case of consolidated results

Notes:-

Profit / Loss from discontinuing operation, if any included in the above shall be disclosed separately with details thereof.

A Company which presents quarterly financial results in accordance with Ind AS 34 - Interim Financial Reporting (applicable under companies (Indian Accounting Standards) Rules, 2023) for the period covered by its first Ind AS financial statement shall comply with the requirements of paragraph 32 of Ind AS 101- First time Adoption of Indian Accounting Standards.

FOR IRC LEASING & FINANCE LIMITED

01/03/21

**IRC LEASING & FINANCE LIMITED**  
 Registered Office : 1, Sunyat Sen Street, Kolkata 700 012  
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST MARCH' 2021**

Annexure IV

**Reporting of Segment wise Revenue, Results and Capital Employed**

Particulars	3 months ended (31/03/2021)	Previous 3 months ended (31/12/2020)	Corresponding 3 months ended in the previous year (31/03/2020)	Year to date figures for current period ended (31/03/2021)	Year to date figures for the previous year ended (31/03/2020)	Previous accounting year ended (31/03/2020)
	Audited/ Unaudited*	Audited/ Unaudited*	Audited/ Unaudited*		Audited/ Unaudited*	Audited/ Unaudited*
<b>1. Segment Revenue</b>						
(net sale/income from each segment should be disclosed under this head)						
(a) Segment - A						
(b) Segment - B						
(c) Segment - C						
(d) Segment -						
(e) Unallocated						
<b>Total</b>						
<b>Less: Inter Segment Revenue</b>						
<b>Net sales/Income From Operations</b>						
<b>2. Segment Results (Profit)(+/-) Loss (-) before tax and interest from Each segment#</b>						
(a) Segment - A						
(b) Segment - B						
(c) Segment - C						
(d) Segment -						
(e) Unallocated						
<b>Total</b>						
<b>Less: i) Interest**</b>						
<b>ii) Other Un-allocable Expenditure not off</b>				N A		
<b>(iii) Un-allocable income</b>						
<b>Total Profit Before Tax</b>						
<b>3. Capital Employed</b> (Segment assets - Segment Liabilities)						
(a) Segment - A						
(b) Segment - B						
(c) Segment - C						
(d) Segment -						
(e) Unallocated						
<b>Total</b>						

\* strike off whichever is not applicable

# Profit / Loss before tax and after interest in case of segments having operations which are primarily of financial nature

\*\* Other than the Interest Pertaining to the segment having operation which are primarily of financial nature

FOR IRC LEASING & FINANCE LIMITED

*[Signature]*  
**Director**

Limited Review Report

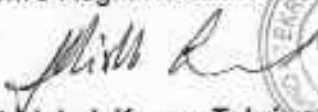
IRC LEASING & FINANCE LIMITED,  
"IRC HOUSE"  
1, Sunyat Sen Street,  
Kolkata - 700012

We have reviewed the accompanying statement of unaudited financial results of IRC Leasing & Finance Limited for the quarter ended 31<sup>st</sup> March, 2021. This statement is the responsibility of the Company'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 in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an 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 recognised accounting practices and policies has not disclosed the information required to be disclosed in terms Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements), Regulations 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and on behalf of  
**Tekriwal & Associates**  
Chartered Accountants  
(Firm's Regn. No. 327438E)

  
(**Abhishek Kumar Tekriwal**)  
(Partner)  
(Membership No. 300626)



Place :Kolkata

UDIN : 21300626AAAAMJ7117