MORNING GLORY LEASING AND FINANCE LIMITED
Iris House, 16 Business Centre, Nangal Raya, New Delhi-110046
CIN: L67120DL1984PLC018872

Date: 12.11.2024

To,
The Head- Listing & Compliances
Metropolitan Stock Exchange of India Limited
Vibgyor Towers, 4th floor, Plot No C 62, G - Block,
Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E),
Mumbai – 400098

Sub: Submission of Unaudited Financial Results of the Company for the quarter & half year ended 30th September, 2024.

Dear Sir/Madam,

With reference to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III of the said Regulations, we wish to inform you that the Board of Directors has in its meeting held today i.e. on Tuesday, 12th November, 2024 considered and approved the Unaudited Financial Results of the Company for the quarter & half year ended 30th September, 2024 together with Limited Review Report of the Statutory Auditors. The copies of the same are enclosed herewith.

Further the above said Board Meeting commenced at 12:30 P.M. and concluded at 13:40 P.M.

This is for your kind information. Please acknowledge the receipt of this letter.

We hope you will find the same in order.

Yours faithfully,
For Morning Glory Leasing & Finance Limited

RAMAN KUMAR
Digitally signed by RAMAN KUMAR
Date: 2024.11.12 13:42:53 +05'30'

Raman Kumar
Company Secretary and Compliance Officer
ACS 14972

Encl: as above

Phone No. : +91 1147119100
Email: morninggloryleasing@gmail.com

KUMAR VISHNU & CO.
CHARTERED ACCOUNTANTS

Flat No. - G-1, Plot No. - 857, Sector- 5,
Vaishali, Ghaziabad - 201010
Phone -0120 - 4154271
Mobile - 9818027146
Email- cakumarvishnu@gmail.com

Auditor's Limited Review Report

To The Board of Directors,
MORNING GLORY LEASING AND FINANCE LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of **Morning Glory Leasing And Finance Limited** ("the Company) for the quarter ended 30thSeptember,2024 and year to date results for the period 01st July,2024 to 30th September,2024. ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 (as amended), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules. 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 provide 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 cause us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies 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 and SEBI Circular No. CIR/CFD/FAC/62/2016, dated 5thJuly 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

M/s Kumar Vishnu & Co.
Chartered Accountants
FRN: 017495C

KUMAR VISHNU & CO. GHAZIABAD Ph. 0120-4154271 CHARTERED ACCOUNTANTS

(CA Vishnu Kumar Gupta)
Proprietor
M. No.075692
UDIN #24075692BKFLUF2218

Place: New Delhi
Date: 12-11-2024

MORNING GLORY LEASING AND FINANCE LIMITED

Iris House, 16 Business Centre, Nangal Raya, New Delhi-110046
CIN: L67120DL1984PLC018872

Statement of Standalone Unaudited Financial Results For The Quarter and Half Year Ended September 30, 2024

(Rs in lakhs)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited			Unaudited		Audited
(I)	**Revenue from Operations**						
	a. Income from Operation	1.25	1.25	1.25	2.50	2.50	5.00
	b. Other Operating Revenue	0.45	-	0.89	0.45	0.89	0.89
	Revenue from Operations (a+b)	1.70	1.25	2.14	2.95	3.39	5.89
(II)	Other Income	-	-	-	-	-	0.07
(III)	**Total Income (I+II)**	1.70	1.25	2.14	2.95	3.39	5.96
(IV)	**Expenses**						
	a. Cost of Materials Consumed	-	-	-	-	-	-
	b. Purchases of Stock In Trade	-	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	d. Employees Benefits Expense	0.45	0.45	0.23	0.90	0.23	1.13
	e. Depreciation and Amortisation Expense	-	-	-	-	-	-
	f. Power & Fuel Charges	-	-	-	-	-	-
	g. Finance Cost	-	-	-	-	-	-
	h. Other Expenses	0.56	0.50	0.48	1.06	1.06	2.46
	Total Expenses (IV)	1.01	0.95	0.71	1.96	1.29	3.58
V	**Profit / (Loss) from Operations before exceptional Items and Tax (III-IV)**	0.69	0.30	1.43	0.99	2.11	2.38
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	**Profit/ (Loss) before Tax (V + VI)**	0.69	0.30	1.43	0.99	2.11	2.38
(VIII)	Tax Expense						
	a. Current Tax	0.25	-	0.35	0.25	0.52	0.62
	b. Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	0.25	-	0.35	0.25	0.52	0.62
(IX)	**Profit/(Loss) for the period from continuing operations (VII-VIII)**	0.44	0.30	1.08	0.74	1.58	1.76
(X)	**Other Comprehensive Income (OCI)**						
	A. (i) Items that will not be reclassified 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	(17.86)	40.70	(35.22)	22.84	(21.38)	(133.22)
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income, net of tax	(17.86)	40.70	(35.22)	22.84	(21.38)	(133.22)
(XI)	**Total Comprehensive Income for the period (IX+X) (Comprising profit/(loss) and other comprehensive Income for the period)**	(17.42)	41.00	(34.14)	23.58	(19.79)	(131.46)
(XII)	Paid-up equity share capital (face value of Rs.10/- each)	24.90	24.90	24.90	24.90	24.90	24.90
(XIII)	Other Equity	-	-	-	-	-	-
(XIV)	Earnings per equity Share (for continuing operation)						
	a) Basic (amount in Rs.)	(7.00)	16.47	(13.71)	9.47	(7.95)	(52.79)
	b) Diluted (amount in Rs.)	(7.00)	16.47	(13.71)	9.47	(7.95)	(52.79)

Morning Glory Leasing And Finance Ltd

RAJESH BAGRI Digitally signed by RAJESH BAGRI Date: 2024.11.12 12:42:48 +05'30'

KUMAR VISHNU & CO. CHARTERED ACCOUNTANTS GHAZIABAD

MNo 075692

Phone No. : +91 1147119100
Email: morninggloryleasing@gmail.com

MORNING GLORY LEASING AND FINANCE LIMITED

Iris House, 16 Business Centre, Nangal Raya, New Delhi-110046
CIN: L67120DL1984PLC018872

Statement of Standalone Unaudited Financial Results For The Quarter and Half Year Ended September 30, 2024

(Rs in lakhs)

STATEMENT OF ASSETS AND LIABILITIES

(Rs in lakhs)

PARTICULARS	STANDALONE AS AT		
	HALF YEAR ENDED 30.09.2024	HALF YEAR ENDED 30.09.2023	YEAR ENDED 31.03.2024
	(Unaudited)	(Unaudited)	(Audited)
ASSETS			
(1) Non Current Assets			
(a) Property, Plant and Equipment	-	-	-
(b) Capital work-in-progress	-	-	-
(c) Other Intangible Assets	-	-	-
(d) Financial Assets	-	-	-
(i) Investments	543.50	631.02	520.66
(ii) Others	-	-	-
(e) Non-Current tax assets	6.19	5.28	5.03
(f) Other non-current assets	-	-	-
Sub-total Non-Current Assets	549.69	636.30	525.69
(2) Current Assets			
(a) Inventories	-	-	-
(b) Financial Assets			
(i) Investments	-	-	-
(ii) Trade receivables	1.10	1.10	1.10
(iii) Cash and cash equivalents	0.12	1.21	0.19
(iv) Other Bank balances	2.02	1.70	1.93
(v) Others	1.01	1.91	1.54
(c) Other Current Assets	-	-	-
Sub-total Current Assets	4.25	5.91	4.74
Total Assets	553.94	642.21	530.44
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	24.90	24.90	24.90
(b) Other Equity	528.18	616.26	504.61
Sub-total Equity	553.08	641.16	529.51
Liabilities			
(1) Non-current liabilities			
(a) Financial Liabilities	-	-	-
(i) Borrowings	-	-	-
(ii) Other financial liabilities	-	-	-
(b) Provisions	-	-	-
(c) Deferred tax liabilities (Net)	-	-	-
Sub-total Non-Current Liabilities	-	-	-
(2) Current Liabilities			
(a) Financial Liabilities	-	-	-
(i) Borrowings	-	-	-
(ii) Trade Payables	0.38	0.03	-
(iii) Other financial liabilities	-	-	-
(b) Other current liabilities	0.23	0.50	0.21
(c) Provisions	-	-	0.35
(d) Current Tax Liabilities (Net)	0.25	0.52	0.37
Sub-total Current Liabilities	0.86	1.05	0.93
Total Equity and Liabilities	553.94	642.21	530.44

See accompany notes to the financial results 0 -

Notes:

1. The Standalone financial results have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as specified in section 133 of the Companies Act,2013 read with Rule 3 of Companies (Indian Accounting standards) Rules,2015 and relevant amendments thereafter.
2. The above financial results have been reviewed by Audit Committee and thereafter approved and taken on record by the Board of Directors in its meeting held on 12th November, 2024. The Statutory auditors have expressed an unmodified audit opinion.
3. The Company has adopted Ind AS 116 'Leases' with the date of initial application being April 1 2020. Ind AS 116 replaces Ind AS 17 'Leases' and related interpretation and guidance. The adoption of IND AS 116 has insignificant impact on financial results for the period ended September 30,2024 and the comparative information has not been reinstated.
4. The business activity of the Company falls within a single primary business segment viz. 'Leasing & Finance' and hence there is no other reportable segment as per Ind AS 108 "Operating Segments".

For more details on results, visit Investor Relation sections of our website at http://www.morningloryleasing.in and Financial Results under Corporate Section of www.msel.in

For and on behalf of the Board of Directors of Morning glory Leasing & Finance Limited

RAJESH BAGRI Digitally signed by RAJESH BAGRI Date: 2024.11.12 12:43:39 +05'30'

Rajesh Bagri
Managing Director and Chief Financial Officer

Place: New Delhi
Date: 12th November, 2024

Morning Glory Leasing And Finance Ltd.

KUMAR VISHNU & CO. CHARTERED ACCOUNTANTS GHAZIABAD Ph. 0120-4154271

M No 075692

Phone No. : +91 1147119100
Email: morningloryleasing@gmail.com

MORNING GLORY LEASING AND FINANCE LIMITED

Iris House, 16 Business Centre, Nangal Raya, New Delhi-110046
CIN: L67120DL1984PLC018872

Cash Flow Statement for the Half Year Ended September 30, 2024

(Rs. in Lakhs)

Particulars	Standalone		
	Half Year Ended on		Year Ended on
	30/09/2024	30/09/2023	31/03/2024
A) Cash Flow from Operating Activities			
Net Profit before Tax & Extraordinary items	0.99	2.10	2.38
Add: Adjustments for:			
Interest Paid	-	-	-
Depreciation	-	-	-
Loss/ (Profit) on sale of Investment/Fixed Assets	-	-	-
Less: Dividend Received on Investments	(0.45)	(0.89)	(0.89)
Interest Received	-	-	(0.07)
Other Income	-	-	-
Operating Profit before Working Capital Changes	**0.54**	**1.21**	**1.42**
Adjustments for:			
Trade & Other Receivables	-	(0.97)	(0.17)
(Increase)/Decrease in Other Non-Current Assets	(0.64)	-	0.25
Trade Payables	(0.07)	0.67	0.12
Less: Taxes Paid	(0.25)	(0.52)	(0.62)
Net Cash from/(used in) Operating Activities	**(0.42)**	**0.39**	**1.00**
B) Cash Flow from Investing Activities			
Purchase of Investments	-	-	(1.49)
Sale of Investments/assets	-	-	-
Dividend on Investment Received	0.45	0.89	0.89
Interest Received	-	-	0.07
Other Income	-	-	-
Net Cash from Investing Activities	**0.45**	**0.89**	**(0.52)**
C) Cash Flow from Financing Activities			
Change in Unsecured Loans	-	-	-
Interest Paid	-	-	-
Net Cash generated in Financing Activities	-	-	-
Net Change in Cash and Cash Equivalents (A+B+C)	**0.03**	**1.28**	**0.47**
Cash & Cash Equivalents As At 1st April (Opening Balance)	2.11	1.63	1.64
Cash & Cash Equivalents At the Closing (Closing Balance)	**2.14**	**2.91**	**2.11**

Morning Glory Leasing and Finance Ltd.

KUMAR VISHNU & CO. CHARTERED ACCOUNTANTS GHAZIABAD Ph. 0120-4154...

M No. 075692

For Morning Glory Leasing and Finance Ltd.

RAJESH BAGRI
Digitally signed by RAJESH BAGRI
Date: 2024.11.12 12:43:55 +05'30'

(Rajesh Bagri)
Managing Director and Chief Financial Officer
DIN: 00062377

Place: New Delhi
Date: 12th November, 2024