

LEENA CONSULTANCY LIMITED

(CIN: L74140MH1983PLC031034)

Regd. Off: 123, Floor-1, Phiroze Jeejeebhoy Towers, Bombay Stock Exchange, Dalal Street, Fort,
Mumbai - 400 001; Phone No.: 022 – 22724302

Website: www.leenaconsultancy.in Email: leenaconsultancy@yahoo.co.in, investor@leenaconsultancy.in

13th May, 2021

The Manager,
BSE Limited ,
Corporate Relationship Department
P. J. Towers, Dalal Street,
Mumbai – 400 001.

Scrip Code : 509046

Dear Sir/ Madam,

Sub : Outcome of Board Meeting held on 13th May, 2021

In continuation to our letter dated 05th May, 2021, we wish to inform you that the Board of Directors of the Company at their meeting held today have considered and approved the Audited Financial Results of the Company for the financial year ended 31st March, 2021.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we enclose the following

- a. Audited Financial Results for the quarter and financial year ended 31st March, 2021.
- b. Auditor's Report on financial Results from our Statutory Auditors, M/s Nayan Parikh & Co., Chartered Accountants (Firm Registration No.: 107023W)
- c. Declaration of Unmodified Opinion.

The Meeting of the Board of Directors of the Company commenced at 2.30 pm and concluded at 4.35 pm.

Kindly publish the results on your website.

Thanking you,
Regards,
For Leena Consultancy Limited

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Kirtikumar R. Shah

Executive Director
DIN: 00169095
Place: Mumbai

Encl: As above

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13th May, 2021

The Manager,
BSE Limited ,
Corporate Relationship Department
P. J. Towers, Dalal Street,
Mumbai – 400 001.

Scrip Code : 509046

Dear Sir/Madam,

**Sub: Declaration of Unmodified Opinion pursuant to Regulation 33(3)(d) of SEBI (Listing
Obligation and Disclosure Requirements) Regulations, 2015.**

We hereby confirm and declare that Statutory Auditors of the Company, M/s. Nayan Parikh and Co., Chartered Accountants have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the quarter and year ended 31st March, 2021. This Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended vide notification No. SEBI/LADNRO/GN/2016-17/001 dated May 25, 2016 read with Circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration on your records.

Thanking You,

Regards,
For Leena Consultancy Limited.

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Kirtikumar R. Shah

Executive Director

DIN: 00169095

Place: Mumbai

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2021

(Rs. In Lakhs)

Particulars	Quarter ended			Year ended	
	31-03-2021	31-12-2020	31-03-2020	31-03-2021	31-03-2020
	Audited	Un-Audited	Audited	Audited	Audited
1. Revenue from Operations					
(a) Net Sales/Income from Operations.	1.66	0.52	2.21	6.13	3.22
(b) Other Operating Income	-	-	-	-	-
2. Other Income	-	-	-	-	-
3 Total Income	1.66	0.52	2.21	6.13	3.22
4. 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 benefits expense	-	-	-	-	-
e. Finance costs	-	-	-	-	-
f. Depreciation	-	-	-	-	-
g. Other expenses	2.23	0.90	2.52	8.55	12.82
Total expenses	2.23	0.90	2.52	8.55	12.82
5. Profit (+) /Loss before Tax (3 - 4)	(0.57)	(0.38)	(0.31)	(2.42)	(9.60)
6. Tax expense	-	-	-	-	-
7. Net Profit (+)/Loss (-) for the period	(0.57)	(0.38)	(0.31)	(2.42)	(9.60)
8. Other Comprehensive Income					
Items that will not be reclassified to profit/(loss)					
Effect [gain/(loss)] of measuring equity Instruments at fair value through OCI	0.21	0.16	(0.16)	0.50	(0.33)
9. Total Comprehensive Income for the period (7 + 8)	(0.36)	(0.22)	(0.47)	(1.92)	(9.93)
10. Paid-up equity share capital (Face Value Rs. 10/-)	24.00	24.00	24.00	24.00	24.00
11. Reserves i.e. Other equity				(11.00)	(9.09)
12. Earnings Per Share* (Basic, diluted and not annualised)	(0.24)	(0.16)	(0.13)	(1.01)	(4.00)

EPS is not annualised for the Quarter ended March 31, 2021, Quarter ended December 31, 2020 and Quarter ended March 31, 2020

Notes to Result

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 13th May, 2021
- The Statutory Auditor of the Company have conducted Statutory Audit of the financial results for the year ended March 31, 2021.
- These results have been proposed in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act 2013 and other recognised accounting practices and policies to the extent applicable.
- The Company has single business segment, therefore, in the context of Ind AS-108, disclosure of segment information in not applicable
- Figures of the previous periods have been regrouped wherever necessary. The figures for the quarter ended 31st March are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter.

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Leena Consultancy Limited
CIN L74140MH1983PLC031034

Standalone Balance Sheet of Assets and Liabilities as at 31st March, 2021

(Rs. In Lakhs)

Particulars	As at 31st March, 2021	As at 31st March,2020
	(Audited)	(Audited)
ASSETS		
Non Current Assets		
Financial Assets		
Investments	0.66	0.15
Total	0.66	0.15
Current Assets		
Financial Assets		
Cash and Cash Equivalents	1.11	0.93
Bank balances other than above	-	0.05
Loans	18.33	17.94
Current Tax Assets (Net)	0.25	0.17
Other Current assets	-	0.08
Total	19.69	19.17
Total	20.35	19.32
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	24.00	24.00
Other Equity	(11.00)	(9.09)
Total	13.00	14.91
Liabilities		
Current Liabilities		
Financials Liabilities		
Borrowings	2.50	2.00
Other financial liabilities (other than those specified above)	4.61	2.30
Other current liabilities	0.24	0.11
Total	7.35	4.41
Total	20.35	19.32

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CIN L74140MH1983PLC031034

Cash Flow Statement for the year ended 31st March, 2021

(Rs. In Lakhs)

Particulars	For the period ended 31st March, 2021	For the year ended 31st March, 2020
Profit Before Tax	(Audited) (2.42)	(Audited) (9.59)
Non-cash Adjustment to Profit Before Tax:		
Dividend Income	-	(0.01)
Interest income classified as investing cash flows	(1.56)	(1.50)
	(3.98)	(11.10)
Change in operating assets and liabilities :		
(Increase)/decrease in Current Assets	0.08	(0.08)
Increase/(decrease) in Other Financial Liabilities	2.32	1.68
Decrease/(increase) in Other Financial Assets	0.05	0.06
Increase/(decrease) in other current liabilities	0.13	0.11
Cash generated from operations	(1.40)	(9.33)
Direct Taxes paid\net of refunds	(0.08)	0.26
Net cash flow from/(used in) operating activities (A)	(1.48)	(9.07)
Cash flow from investing activities		
Inter corporate deposit -received	28.20	-
Inter corporate deposit -given	(28.60)	(4.00)
Interest received	1.56	0.56
Dividend Income	-	0.01
Deposit Matured	-	10.00
Net cash flow from/(used in) investing activities (B)	1.16	6.57
Cash flows from financing activities		
Loans Accepted during the year	0.50	2.00
Net cash flow from/(used in) in financing activities (C)	0.50	2.00
Net increase/(decrease) in cash and cash equivalents (A+B+ C)	0.18	(0.50)
Cash and cash equivalents at the beginning of the year	0.93	1.43
Cash and cash equivalents at the end of the year	1.11	0.93
Reconciliation of cash and cash equivalents as per the cash flow statement :		
Cash and cash equivalents	1.11	0.93
Other than above	-	
Balance as per the cash flow statement :	1.11	0.93

Note: Above statement has been prepared by using Indirect method as per Ind AS -7 on statement of cash flows.

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NAYAN PARIKH & CO.

(REGISTERED)

CHARTERED ACCOUNTANTS

OFFICE NO. 9, 2ND FLOOR, JAIN CHAMBERS, 577, S.V. ROAD, BANDRA (WEST), MUMBAI 400050, INDIA.

PHONE : (91-22) 2640 0358, 2640 0359

Independent Auditor's Report on Annual Standalone Financial Results of Leena Consultancy Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

To
The Board of Directors
Leena Consultancy Limited
Mumbai

Opinion

We have audited the accompanying statement of standalone financial results of **Leena Consultancy Limited** ("the Company") for the quarter and the year ended March 31, 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) is presented in accordance with requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended in this regard; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information of the Company for the quarter and the year ended March 31, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by ICAI. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Independent Auditor's Report (Continued)

Leena Consultancy Limited

Management's Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of standalone financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the standalone financial results that give a true and fair view of the net loss and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Act read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 results.



Independent Auditor's Report (Continued)

Leena Consultancy Limited

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 results, 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 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 financial results 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 results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results 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 results.



Independent Auditor's Report (Continued)

Leena Consultancy Limited

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 Statement includes the results for the quarter ended March 31, 2021 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year.

Place: Mumbai

Dated this 13th day of May, 2021

For Nayan Parikh & Co.
Chartered Accountants
Firm Registration No. 107023W

K.Y. Narayana
Partner
Membership No. 960639
UDIN:21060639AAAAHK6734