

Date: August 31, 2026

To,
Listing Department
BSE Limited
Phirozee Jeejeeboy Towers,
Dalal Street, Fort, Mumbai – 400001.
Scrip Code: 544865

To,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai – 400051
Symbol: LEAPIND

Dear Sir/ Ma'am,

Subject: Outcome of the Board Meeting under Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”)

Further to our letter dated August 25, 2026, we hereby inform you that the Board of Directors of the Company at its meeting held today, i.e. August 31, 2026, have, *inter alia*, considered and approved the Unaudited Financial Results (Standalone & Consolidated) for the quarter ended June 30, 2026 and noted the Limited Review Reports of the Statutory Auditor thereon.

The said Unaudited Financial Results along with the Limited Review Reports of the Statutory Auditor thereon are enclosed as ‘**Annexure I**’.

The meeting of the Board of Directors commenced at 05:30 p.m. and concluded at 06:05 p.m.

We request you to kindly take the above information on record.

Thanking you.
Yours faithfully,
For LEAP India Limited

Chirag Bagadia
Company Secretary, Compliance Officer
and Head Legal
Membership No.: A21579

Encl.: As above

Walker ChandioK & Co LLP

42nd Floor,
Building Commerz III,
International Business Park,
Oberoi Garden City,
Off Western Express Highway,
Goregaon (East),
Mumbai-400063
T +91 22 6626 2699

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of LEAP India Limited (formerly known as LEAP India Private Limited)

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **LEAP India Limited (formerly known as LEAP India Private Limited)** ('the Company') for the quarter ended **30 June 2026**, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'). Attention is drawn to the fact that the figures for the preceding quarter ended 31 March 2026 and corresponding quarter ended 30 June 2025 have been approved by the Company's Board of Directors, but have not been subjected to audit or review.
2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.

LEAP India Limited

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

4. Based on our review conducted as above, 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker Chandiok & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013

Anamitra Das
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by Anamitra Das
Date:
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Anamitra Das

Partner

Membership No.: 062191

UDIN: 26062191DWVXZA7070

Place: Kolkata

Date: 31 August 2026

LEAP India Limited (formerly known as LEAP India Private Limited)

CIN : L74900MH2013PLC245166

Registered Office: Commerz 1, 14th Floor International Business Park, Oberoi Garden City, Off Western Express Highway, Goregaon (East), Mumbai - 400063, Maharashtra, India.

Email: compliance@leapindia.net | website: www.leapindia.net

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026				
₹ in million except earnings per share data				
Sr. No.	Particulars	Quarter ended		
		30 June 2026	31 March 2026	30 June 2025
		Unaudited	Unaudited (Refer note 12)	Unaudited (Refer note 10)
				Audited
1	Income			
	(a) Revenue from operations	1,688.13	1,696.74	1,441.24
	(b) Other income	124.70	118.27	96.72
	Total income	1,812.83	1,815.01	1,537.96
2	Expenses			
	(a) Purchase of stock-in-trade	98.77	123.73	33.62
	(b) Changes in inventories of stock-in-trade	(5.00)	(11.82)	(14.32)
	(c) Employee benefits expense	180.19	165.48	151.54
	(d) Finance costs	220.23	216.94	204.34
	(e) Depreciation, amortisation and impairment expenses	520.56	500.76	430.00
	(f) Other expenses	471.67	505.85	469.69
	Total expenses	1,486.42	1,500.94	1,274.87
3	Profit before tax for the period/year (1-2)	326.41	314.07	263.09
4	Tax expense/ (credit)			
	(a) Current tax	-	(5.46)	-
	(b) Deferred tax	81.71	76.59	66.21
	Total tax expense	81.71	71.13	66.21
5	Net profit for the period/ year (3-4)	244.70	242.94	196.87
6	Other comprehensive income/ (loss)			
	(a) Items not to be reclassified subsequently to profit or loss, net of tax			
	- (Loss) / gain on re-measurement of defined benefit plans	(1.42)	6.81	(0.22)
	- Income tax relating to items not classified	0.36	(1.71)	0.05
	Other comprehensive (loss)/income for the period/ year, net of tax	(1.06)	5.10	(0.17)
7	Total comprehensive income for the period/ year, net of tax (5 + 6)	243.64	248.04	196.70
8	Paid up equity share capital (Face value of ₹ 1 each)	120.73	120.73	30.18
9	Other equity			6,838.14
10	Earnings per share (EPS) (Face value of ₹ 1 each)* (Refer Note 3)			
	(a) Basic EPS (in ₹)	0.60	0.59	0.39
	(b) Diluted EPS (in ₹)	0.59	0.59	0.39
	*(EPS for the quarters have not been annualised) See accompanying notes to the standalone unaudited financial results			

SUNU PHILIP
MATHEW

Report prepared by Chartered Accountant
in accordance with the provisions of the
Companies Act, 2013 and the Companies
(Accounts) Rules, 2014. The report is
intended to be read in conjunction with
the financial statements of the company.
The report is not to be used for any other
purpose. The report is valid only for the
purpose for which it is prepared.
Date: 30/06/2026



LEAP India Limited (formerly known as LEAP India Private Limited)

CIN : L74900MH2013PLC245166

Registered Office: Commerz 1, 14th Floor International Business Park, Oberoi Garden City, Off Western Express Highway, Goregaon (East), Mumbai - 400063, Maharashtra, India.

Email: compliance@leapindia.net | website: www.leapindia.net

Notes to standalone unaudited financial results for the quarter ended 30 June 2026

- 1 The standalone unaudited financial results ("financial results") of LEAP India Limited ('the Company') have 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended).
- 2 These financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 31 August 2026.
- 3 On 8 August 2025, Board approved the allotment of (i) 9,05,47,722 bonus equity shares of face value ₹1 each in the ratio of 3:1 and (ii) 7,24,04,371 Bonus Series K Compulsorily Convertible Preference Shares (CCPS) of face value ₹1 each in the ratio of 1:1, to eligible shareholders as on the record date, 7 August 2025, through capitalization of the Company's reserves, including the Securities Premium Account. The impact of the same has been adjusted retrospectively in the EPS in the financial results for the quarter ended 30 June 2025.
- 4 On 21 November 2025, the Government of India notified the four Labour Codes consolidating 29 existing labour laws. The Ministry of Labour and Employment has also issued draft Central Rules and FAQs to help assess the financial impact of these changes. Based on internal management assessment and the best information available, and in lines with ICAI guidance, the incremental impact of these changes, not considered significant, has been recognised during the quarter ended 30 June 2026.. The Company continues to monitor the finalisation of Central and State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect subsequently on the basis of such developments as needed.
- 5 On 13 May 2026, the Company infused funds in the foreign subsidiary, LEAP GULF Company and acquired 250 equity shares at face value of Saudi Riyal (SAR) 100 each in LEAP GULF Company.
- 6 Pursuant to the resolutions approved by the Board of Directors through circular resolutions dated 15 July 2026 and 16 July 2026, the Company has obtained the requisite approvals for the issuance and allotment of up to 289,617,484 equity shares of face value ₹1 each upon the conversion of all Compulsorily Convertible Preference Shares (CCPS) of the Company outstanding and held as on the record date, being 15 July 2026.

Accordingly, on 15 July 2026, 27,269,940 Series A to Series I CCPS were converted into 72,404,371 equity shares of face value ₹1 each and on 16 July 2026, 72,404,371 Series K CCPS were converted into equity shares 2,17,213,113 of face value ₹1 each, in accordance with their respective terms of issue and conversion.
- 7 Subsequent to the quarter ended 30 June 2026, the Company had completed its Initial Public Offer (IPO) of 155,974,840 equity shares of face value of ₹ 1 each at an issue price of ₹ 159 per share (including a share premium of ₹ 158 per share). The issue consisted of a fresh issue of 30,188,678 equity shares aggregating to ₹4,800 million and an offer for sale of 125,786,162 equity shares by selling shareholders aggregating to ₹20,000 million. The Company's equity shares were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on 14 August 2026.
Accordingly, these financial results for the quarter ended 30 June 2026 have been drawn up for the first time in accordance with the SEBI listing regulations.
Further, the Company will provide an update of the utilisation of the IPO proceeds towards the objects of the offer effective next reporting period based on the actual utilisation of the funds.
- 8 Subsequent to quarter ended 30 June 2026, as part of its strategic growth initiatives and international expansion strategy, the Company incorporated LEAP MENA Holdings Limited, a wholly owned subsidiary, in the United Arab Emirates on 01 July 2026, to facilitate its proposed expansion into the Middle East region.
Subsequently, LEAP MENA Holdings Limited incorporated its wholly owned subsidiary, LEAP Pallet Pooling Trading L.L.C, in Dubai, United Arab Emirates, on 21 August 2026.
- 9 The Chief Operating Decision Maker (CODM) monitors the operating results of the Company as a whole for the purpose of making decisions about resource allocation and performance assessment. The Company is engaged in the business of providing pooling of assets services. Thus, in the context of Ind AS 108 on Segment Reporting, it is considered to constitute a single primary segment, and there are no separate geographical segments.
- 10 The financial results for the quarter ended 30 June 2025 have not been subject to limited review or audit. However, the management has exercised necessary diligence to ensure that the financial results for these quarters provide a true and fair view of the Company's affairs.
- 11 The above financial results of the company for the quarter ended 30 June 2026 are available on the company website (www.leapindia.net) and also on the Company website of BSE Limited ("BSE") (www.bseindia.com) and National Stock Exchange of India Limited ("NSE") (www.nseindia.com) where the shares of the Company's are listed.
- 12 The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures in respect of full financial year and the figures up to the end of the third quarter of the relevant financial year which have been approved by the Company's Board of Directors.
- 13 Figures for the previous period/ year have been regrouped/ reclassified wherever necessary to conform to the current period's classification. The impact of such regrouping/ reclassification is not material to the financial results.

**For and on behalf of Board of Directors of
LEAP India Limited (formerly known as LEAP India Private Limited)**

**SUNU PHILIP
MATHEW**

Sunu Mathew
Chairperson, Managing Director and CEO
DIN:06808369
Place: Mumbai
Date: 31 August 2026



Walker Chandiook & Co LLP

42nd Floor,
Building Commerz III,
International Business Park,
Oberoi Garden City,
Off Western Express Highway,
Goregaon (East),
Mumbai-400063

T +91 22 6626 2699

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of LEAP India Limited (formerly known as LEAP India Private Limited)

1. We have reviewed the accompanying statement of consolidated unaudited financial results ('the Statement') of **LEAP India Limited (formerly known as LEAP India Private Limited)** ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended **30 June 2026**, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'). Attention is drawn to the fact that the consolidated figures for the preceding quarter ended 31 March 2026 and corresponding quarter ended 30 June 2025 as reported in the Statement have been approved by the Holding Company's Board of Directors but have not been subjected to audit or review.
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review report of the other auditor referred to in paragraph 5 below, 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The Statement includes the financial results of one (1) subsidiary which have not been reviewed, whose financial results total revenues of ₹ Nil, net profit /(loss) after tax of ₹ Nil, total comprehensive income of ₹ Nil for the quarter ended 30 June 2026, as considered in the financial results of the entities included in the Group, and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary are based solely on such unreviewed financial results. According to the information and explanations given to us by the management, these financial results are not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on the financial results certified by the Board of Directors.

For Walker Chandiok & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013

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Anamitra Das

Partner

Membership No. 062191

UDIN: 26062191YGDQDB3981

Place: Kolkata

Date: 31 August 2026

LEAP India Limited

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Annexure 1

List of entities included in the Statement

Sr No.	Subsidiary Companies
1	Taron Material Handling Equipments Private Limited
2	LEAP GULF Company

LEAP India Limited (formerly known as LEAP India Private Limited)

CIN : L74900MH2013PLC245166

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026					
₹ in million except earnings per share data					
Sr. No.	Particulars	Quarter ended			Year ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		Unaudited	Unaudited (Refer note 12)	Unaudited (Refer note 10)	Audited
1	Income				
	(a) Revenue from operations	2,034.13	2,035.53	1,707.94	7,295.33
	(b) Other income	100.26	92.30	91.67	178.22
	Total income	2,134.39	2,127.83	1,799.61	7,473.55
2	Expenses				
	(a) Purchase of stock-in-trade	94.38	140.07	49.71	324.97
	(b) Changes in inventories of stock-in-trade	7.02	(23.87)	(14.32)	(27.34)
	(c) Employee benefits expense	374.49	348.62	291.32	1,283.46
	(d) Finance costs	246.65	239.95	220.63	936.47
	(e) Depreciation, amortisation and impairment expenses	564.89	543.98	468.75	2,043.30
	(f) Other expenses	517.03	530.87	529.86	2,104.17
	Total expenses	1,804.46	1,779.62	1,545.95	6,665.03
3	Profit before tax for the period/year (1-2)	329.93	348.21	253.66	808.52
4	Tax expense/ (credit)				
	(a) Current tax	-	(5.46)	-	(5.46)
	(b) Deferred tax	82.60	91.58	63.80	190.57
	Total tax expense	82.60	86.12	63.80	185.11
5	Net profit for the period/ year (3-4)	247.33	262.09	189.86	623.41
6	Other comprehensive income/ (loss)				
	(a) Items not to be reclassified subsequently to profit or loss, net of tax				
	- (Loss) / gain on re-measurement of defined benefit plans	0.91	10.25	0.40	8.15
	- Income tax relating to items not classified	(0.23)	(2.58)	(0.10)	(2.05)
	Other comprehensive income for the period/ year, net of tax	0.68	7.67	0.30	6.10
7	Total comprehensive income for the period/ year, net of tax (5 + 6)	248.01	269.76	190.16	629.51
8	Net profit for the period/ year attributable to :				
	Owner's of the parent	247.33	262.09	189.86	623.41
	Non-controlling interest	-	-	-	-
9	Other comprehensive income for the period/ year attributable to:				
	Owner's of the parent	0.68	7.67	0.30	6.10
	Non-controlling interest	-	-	-	-
10	Total comprehensive income for the period/ year attributable to:				
	Owner's of the parent	248.01	269.76	190.16	629.51
	Non-controlling interest	-	-	-	-
11	Paid up equity share capital (Face value of ₹ 1 each)	120.73	120.73	30.18	120.73
12	Other equity				6,787.75
13	Earnings per share (EPS) (Face value of ₹ 1 each)* (Refer Note 3)				
	(a) Basic EPS (in ₹)	0.60	0.64	0.37	1.52
	(b) Diluted EPS (in ₹)	0.60	0.63	0.37	1.50
	*(EPS for the quarters have not been annualised)				
	See accompanying notes to the consolidated unaudited financial results				

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PHILIP
MATHEW

Report prepared by the auditor in accordance with the provisions of the Companies Act, 2013 and the Companies (Auditors' Report) Rules, 2015. The report is intended to be read in conjunction with the financial statements of the company for the period ended 30 June 2026. The auditor is not responsible for the preparation of the financial statements of the company. The auditor's responsibility is to express an opinion on the financial statements of the company based on the audit conducted in accordance with the provisions of the Companies Act, 2013 and the Companies (Auditors' Report) Rules, 2015. The auditor's report is intended to be read in conjunction with the financial statements of the company for the period ended 30 June 2026. The auditor is not responsible for the preparation of the financial statements of the company. The auditor's responsibility is to express an opinion on the financial statements of the company based on the audit conducted in accordance with the provisions of the Companies Act, 2013 and the Companies (Auditors' Report) Rules, 2015.



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Email: compliance@leapindia.net | website: www.leapindia.net

Notes to consolidated unaudited financial results for the quarter ended 30 June 2026

- 1 The consolidated unaudited financial results ("financial results") of LEAP India Limited ('the Holding Company') and its subsidiaries (together referred to as the 'Group') have 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended).
- 2 These financial results of the Group have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 31 August 2026. Following is the list of subsidiaries forming part of the financial results:
- a. Taron Material Handling Equipments Private Limited (TMHEPL)
 - b. LEAP GULF Company (w.e.f. 3 December 2025)
- 3 On 8 August 2025, the Holding Company's Board approved the allotment of (i) 90,547,722 bonus equity shares of face value ₹1 each in the ratio of 3:1 and (ii) 72,404,371 Bonus Series K Compulsorily Convertible Preference Shares (CCPS) of face value ₹1 each in the ratio of 1:1, to eligible shareholders as on the record date, 7 August 2025, through capitalization of the Holding Company's reserves, including the Securities Premium Account. The impact of the same has been adjusted retrospectively in the EPS in the financial results for the quarter ended 30 June 2025.
- 4 On 21 November 2025, the Government of India notified the four Labour Codes consolidating 29 existing labour laws. The Ministry of Labour and Employment has also issued draft Central Rules and FAQs to help assess the financial impact of these changes. Based on internal management assessment and the best information available, and in lines with ICAI guidance, the incremental impact of these changes, not considered significant, has been recognised during the quarter ended 30 June 2026. The Group continues to monitor the finalisation of Central and State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect subsequently on the basis of such developments as needed.
- 5 On 13 May 2026, the Holding Company infused funds in the foreign subsidiary, LEAP GULF Company and acquired 250 equity shares at face value of Saudi Riyal (SAR) 100 each in LEAP GULF Company.
- 6 Pursuant to the resolutions approved by the Board of Directors through circular resolutions dated 15 July 2026 and 16 July 2026, the Holding Company has obtained the requisite approvals for the issuance and allotment of up to 289,617,484 equity shares of face value ₹1 each upon the conversion of all Compulsorily Convertible Preference Shares (CCPS) of the Holding Company outstanding and held as on the record date, being 15 July 2026.
- Accordingly, on 15 July 2026, 27,269,940 Series A to Series I CCPS were converted into 72,404,371 equity shares of face value ₹1 each and on 16 July 2026, 72,404,371 Series K CCPS were converted into equity shares 2,17,213,113 of face value ₹1 each, in accordance with their respective terms of issue and conversion.
- 7 Subsequent to the quarter ended 30 June 2026, the Holding Company had completed its Initial Public Offer (IPO) of 155,974,840 equity shares of face value of ₹ 1 each at an issue price of ₹ 159 per share (including a share premium of ₹ 158 per share). The issue consisted of a fresh issue of 30,188,678 equity shares aggregating to ₹4,800 million and an offer for sale of 125,786,162 equity shares by selling shareholders aggregating to ₹20,000 million. The Holding Company's equity shares were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on 14 August 2026.
- Accordingly, these financial results for the quarter ended 30 June 2026 have been drawn up for the first time in accordance with the SEBI listing regulations.
- Further, the Holding Company will provide an update of the utilisation of the IPO proceeds towards the objects of the offer effective next reporting period based on the actual utilisation of the funds.
- 8 Subsequent to quarter ended 30 June 2026, as part of its strategic growth initiatives and international expansion strategy, the Holding Company incorporated LEAP MENA Holdings Limited, a wholly owned subsidiary, in the United Arab Emirates on 01 July 2026, to facilitate its proposed expansion into the Middle East region.
- LEAP MENA Holdings Limited incorporated its wholly owned subsidiary, LEAP Pallet Pooling Trading L.L.C, in Dubai, United Arab Emirates, on 21 August 2026.
- 9 The Chief Operating Decision Maker (CODM) monitors the operating results of the Group as a whole for the purpose of making decisions about resource allocation and performance assessment. The Group is engaged in the business of providing pooling of assets services. Thus, in the context of Ind AS 108 on Segment Reporting, it is considered to constitute a single primary segment, and there are no separate geographical segments.
- 10 The financial results for the quarter ended 30 June 2025 have not been subject to limited review or audit. However, the management has exercised necessary diligence to ensure that the financial results for these quarters provide a true and fair view of the Group's affairs.
- 11 The above financial results of the Group for the quarter ended 30 June 2026 are available on the Holding Company website (www.leapindia.net) and also on the Holding Company website of BSE Limited ("BSE") (www.bseindia.com) and National Stock Exchange of India Limited ("NSE") (www.nseindia.com) where the shares of the Holding Company's are listed.
- 12 The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures in respect of full financial year and the figures up to the end of the third quarter of the relevant financial year which have been approved by the Holding Company's Board of Directors.
- 13 Figures for the previous period/ year have been regrouped/ reclassified wherever necessary to conform to the current period's classification. The impact of such regrouping/ reclassification is not material to the financial results.

For and on behalf of Board of Directors of

LEAP India Limited (formerly known as LEAP India Private Limited)

SUNU PHILIP
MATHEW

Sunu Mathew

DIN: 06808369

Chairperson, Managing Director and CEO

Place: Mumbai

Date: 31 August 2026

