



**GDL LEASING & FINANCE LTD.**  
GIVING DREAM LOAN

Date: May 27, 2026

To

**BSE Limited**

Department of Corporate Services

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai 400001

**BSE Scrip Code:** 530855 (GDL Leasing and Finance Limited)

**Sub: Outcome of the meeting of the Board of Directors of GDL Leasing and Finance Limited (the “Company”), in terms of the provisions of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”)**

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), we hereby inform you that the Board of Directors of the Company, in its meeting held today i.e. **May 27, 2026 at 3:00 P.M.**, through Audio-Visual means, has inter-alia considered and approved the following Matters:

1. The Standalone Audited Financial Results for the **Quarter and Financial Year ended March 31, 2026** and the Audit Report thereon, issued by **M/s Jain Akshay & Associates**, Chartered Accountants, Statutory Auditors of the Company, as reviewed and recommended by the Audit Committee.
2. Based on the recommendation of the Nomination and Remuneration Committee and subject to the approval of the shareholders of the Company, the Board approved the revision in remuneration payable to **Mr. Prem Kumar Jain** (DIN: 01151409), Managing Director of the Company, up to ₹48,00,000/- (Rupees Forty Eight Lakhs Only) per annum with effect from 1st April, 2026.
3. Based on the recommendation of the Nomination and Remuneration Committee and subject to the approval of the shareholders of the Company, the Board has approved the revision in remuneration payable to **Mr. Atul Jain** (DIN: 06608095), CFO & Director of the Company, up to ₹48,00,000/- (Rupees Forty-Eight Lakhs Only) per annum, effective from 1st April, 2026.


**Head Office:-**

GDL Leasing & Finance Ltd.

206, Vardhman Diamond Plaza, Paharganj, New Delhi-110055

Ph. No. 011-69206216

 [www.gdlleasing.com](http://www.gdlleasing.com)

 [info@gdlleasing.com](mailto:info@gdlleasing.com)  
[gdlgroup@yahoo.com](mailto:gdlgroup@yahoo.com)



**GDL LEASING & FINANCE LTD.**  
GIVING DREAM LOAN

Further, we hereby confirm that the Statutory Auditors of the Company, **M/s Jain Akshay & Associates**, Chartered Accountants, have issued their report with an **unmodified opinion** on the Audited Financial Statements for the year ended 31st March 2026.

In this connection, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith, the following documents:

1. Standalone Audited Financial Results for the Quarter and Financial Year ended March 31, 2026, including Cash Flow Statement.
2. Statement of Assets and Liabilities
3. Audit Report issued by the Statutory Auditor of the Company.
4. A declaration under Regulation 33 of the Listing Regulations, signed by Managing Director in respect of Audit Reports issued by Statutory Auditors with unmodified opinion

The meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 04:35 P.M.

Kindly take the same on your record.

Thanking You,


**Yours Faithfully,**  
**For GDL Leasing and Finance Limited**

**Prem Kumar Jain**  
**Managing Director**  
**DIN: 01151409**

**Head Office:-**

GDL Leasing & Finance Ltd.  
206, Vardhman Diamond Plaza, Paharganj, New Delhi-110055  
Ph. No. 011-69206216

 [www.gdlleasing.com](http://www.gdlleasing.com)

 [info@gdlleasing.com](mailto:info@gdlleasing.com)  
[gdlgroup@yahoo.com](mailto:gdlgroup@yahoo.com)

**GDL LEASING AND FINANCE LIMITED**

206 VARDHMAN DIAMOND PLAZA, MOTIA KHAN, PAHARGANJ, DELHI-110055

CIN: L74899DL1994PLC057107

E-mail: gdlgroup@yahoo.com

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31 MARCH, 2026

(Amount in Lakh) except for equity share data

Particulars	Quarter Ended			Year Ended	
	(31.03.2026)	(31.12.2025)	(31.03.2025)	(31.03.2026)	(31.03.2025)
	Unaudited	Unaudited	Unaudited	Audited	Audited
<b>Revenue from Operations</b>					
a Interest Income	67.03	46.93	14.66	242.33	87.56
b Dividend Income	-	-	-	-	-
c Rental Income	-	-	-	-	-
d Fees and Commission Income	25.99	35.20	12.90	115.66	30.28
f Sale of Products	-	-	-	-	-
e Sale of Service	-	-	-	-	-
<b>(i) Total Revenue from Operations</b>	<b>93.03</b>	<b>82.13</b>	<b>27.56</b>	<b>358.00</b>	<b>117.84</b>
<b>(ii) Other Income</b>		<b>3.63</b>		<b>4.06</b>	
<b>(iii) Total Income (i+ii)</b>	<b>93.03</b>	<b>85.77</b>	<b>27.56</b>	<b>362.06</b>	<b>117.84</b>
<b>Expenses</b>					
a Finance cost	4.95	2.41	1.90	12.76	4.47
b Impairment of Financial Instruments	13.53	22.79	1.20	44.20	1.38
c Employee benefit expense	9.03	5.54	0.10	27.02	15.37
d Depreciation and amortisation expense	0.22	0.06	0.34	0.40	0.43
e Fees and Commission Expenses	45.99	39.48	1.73	135.47	7.93
f Other expenses	17.61	4.47	18.14	38.06	34.60
<b>(iv) Total Expenses</b>	<b>91.33</b>	<b>74.75</b>	<b>23.41</b>	<b>257.90</b>	<b>64.17</b>
<b>(v) Profit before tax (iii-iv)</b>	<b>1.70</b>	<b>11.03</b>	<b>4.15</b>	<b>104.16</b>	<b>53.67</b>
<b>(vi) Tax expense:</b>					
a Current tax	0.58	3.76	2.43	14.04	15.41
b Deferred tax	(0.16)	-	(0.04)	(0.16)	(0.04)
c Taxes relating to prior period	10.72	-	-	10.72	-
<b>(vii) Net Profit /Loss for the period</b>	<b>(9.44)</b>	<b>7.27</b>	<b>1.77</b>	<b>79.57</b>	<b>38.30</b>
<b>(viii) Other Comprehensive Income</b>					
a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassifies to profit or loss	-	-	-	-	-
b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will be reclassifies to profit or loss	-	-	-	-	-
<b>Other Comprehensive Income (viii)</b>					
<b>(ix) Total Comprehensive income for the period (vii+viii)</b>	<b>(9.44)</b>	<b>7.27</b>	<b>1.77</b>	<b>79.57</b>	<b>38.30</b>
<b>(x) Paid-up Equity Share Capital (Rs. 10 per share)</b>	<b>501.01</b>	<b>501.01</b>	<b>501.01</b>	<b>501.01</b>	<b>501.01</b>
<b>(xi) Reserve &amp; Surplus (i.e. other equity)</b>				<b>176.88</b>	<b>97.31</b>
<b>(xii) Earning per equity share (Face Value of Rs. 10 each)</b>					
a Basic (Rs.)	(0.19)	0.15	0.06	1.59	0.76
b Diluted (Rs.)	(0.19)	0.15	0.06	1.59	0.76

For and Behalf of the board of directors  
GDL Leasing and Finance Limited

Prem Kumar Jain  
(Managing Director)  
DIN: 01151409

Date: 27.05.2026  
Place: New Delhi

**GDL LEASING AND FINANCE LIMITED**  
**206 VARDHMAN DIAMOND PLAZA, MOTIA KHAN, PAHARGANJ, DELHI-110055**  
**CIN: L74899DL1994PLC057107**  
**E-mail: gdlgroup@yahoo.com**

**CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2026**

(Rs. in lakhs)

Particulars	For the Year ended 31.03.2026	For the Year ended 31.03.2025
	Audited	Audited
<b>A: Cash flow from Operating Activities</b>		
Profit before Tax	104.16	53.67
<b>Adjustement For:-</b>	-	-
Depreciation, amortisation and impairment	0.40	0.420
Impairment on loans	44.20	1.38
<b>Operating Profit / (loss) before Working Capital Changes</b>	<b>148.76</b>	<b>55.47</b>
<b>Adjustement For:-</b>		
Advances Given	-360.27	-121.96
(Increase) Decrease in other Financial assets	-16.88	-2.23
(Increase) Decrease in other Non Financial assets	-2.65	2.87
Increase (decrease) in Trade Payable	3.76	3.44
Increase (decrease) in Non current liabilities	10.600	7.000
Increase (decrease) in other current Financial liabilities	3.391	5.350
Direct Taxes	-24.200	-15.410
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>-237.48</b>	<b>-65.47</b>
<b>B: Cash flow from Investing Activities</b>	-	
Purchase of Fixed assets	-0.33	-0.530
Sale of Fixed assets	0	0.00
<b>Net Cash from / (used in) investing activities</b>	<b>-0.33</b>	<b>-0.53</b>
<b>C: Cash flow from Financing Activities</b>		
Proceeds from issue of equity share capital	-	230.00
Interest paid	-	-
Increase / (Decrease) in borrowings	-	89.50
<b>Net Cash from / (used in) financing activities</b>	<b>-</b>	<b>319.50</b>
<b>Net increae / (decreae) in cash and cash equivalents (A+B+C)</b>	<b>-237.81</b>	<b>253.50</b>
Cash and cash equivalents at the beginnigs of the period	277.03	23.53
<b>Cash and cash equivalents at the end of the period</b>	<b>39.22</b>	<b>277.03</b>

**For and Behalf of the board of directors**  
**GDL Leasing and Finance Limited**

Date: 27.05.2026  
Place: Delhi

Prem Kumar Jain  
(Director)  
DIN: 01151409

**GDL LEASING AND FINANCE LIMITED**  
206 VARDHMAN DIAMOND PLAZA, MOTIA KHAN, PAHARGANJ, DELHI-110055  
CIN: L74899DL1994PLC057107  
E-mail: gdlgroup@yahoo.com

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2026**

PARTICULARS		(Amount in Lakhs)	
		Year Ended (31.03.2026)	Year Ended (31.03.2025)
		Audited	Audited
<b>A</b>	<b>Assests</b>		
<b>1</b>	<b>Financial Assests</b>		
	a) Cash and Cash Equivalentts	39.22	277.03
	b) Bank balance other than (a) above	0.00	0.00
	c) Receivables		
	(i) Trade Receivables		
	(ii) Other Receivables		
	d) Loans	748.33	432.26
	e) Investments		
	c) Other Financial Assets	16.88	0.00
	<b>Total</b>	<b>804.43</b>	<b>709.28</b>
<b>2</b>	<b>Non-Financial Assets</b>		
	a) Current Tax Assets (Net)		
	b) Deferred Tax Assets (Net)	0.19	0.03
	c) Property, Plant and Equipment	0.34	0.42
	d) Capital work-in-progress		
	e) Other intangibel assets	0.26	0.26
	c) Other Non-Financial Assets	2.65	0.00
	<b>Total</b>	<b>3.44</b>	<b>0.71</b>
	<b>Total Assests</b>	<b>807.87</b>	<b>709.99</b>
<b>B</b>	<b>Equity and Liabilities</b>		
<b>1</b>	<b>Equity</b>		
	a) Equity Share Capital	501.01	501.01
	b) Other Equity	176.88	97.31
	<b>Total Equity</b>	<b>677.89</b>	<b>598.32</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Financial Liabiliteis</b>		
	a) Derivatives Financial Instruments		
	b) Payables		
	(i) Trade payables		
	(i) total outstanding dues of micro enterpeiases and small enterpriases		
	(ii) total outstanding dues of creditors other than micro enterpriases and small enterpriases	7.20	3.44
	(ii) Other Payables		
	(i) total outstanding dues of micro enterpeiases and small enterpriases		
	(ii) total outstanding dues other than micro enterpriases and small enterpriases		
	c) Short Term Borrowing	90.00	90.00
	d) Deposits	20.60	10.00
	e) Other Financial Liabilities	10.76	8.23
	<b>Total</b>	<b>128.56</b>	<b>111.67</b>
	<b>Non-Financial Liabilities</b>		
	a) Current Tax Liabilites (Net)	0.56	
	b) Provisions	0.86	0.00
	c) Other non-financial liabilities	0.00	0.00
	<b>Total</b>	<b>1.42</b>	<b>0.00</b>
	<b>Total Equity and Liabilities</b>	<b>807.87</b>	<b>709.99</b>

**Note:** The above results for the quarter and year ended 31 March, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 27.05.2026. Audit of the financial results for the quarter and year ended 31st March, 2026, as required under Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.

**GDL Leasing and Finance Limited**

Date: 27.5.2026  
Place: New Delhi

Prem Kumar Jain  
(Managing Director)  
DIN: 01151409



**JAIN AKSHAY & ASSOCIATES**

**Chartered Accountants**

1296/89, Tri Nagar, Shanti Nagar, Delhi 110035,  
Ph: 7678349361, E-Mail ID: - Caakshayjain4@gmail.com

**Independent Auditor's Report on the Quarterly and Year to Date Audited  
Standalone 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 GDL Leasing and Finance Limited,**

**Report on the Audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying statement of quarterly and year to date standalone financial results of **GDL Leasing and Finance Limited** (the "Company") for the quarter ended 31<sup>st</sup> March, 2026 and for the year ended 31<sup>st</sup> March, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "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 the requirements of Regulation 33 of the Listing Regulations 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 ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, of the net profit and other comprehensive loss and other financial information of the Company for the quarter ended 31<sup>st</sup> March, 2026 and of the net profit and other comprehensive income and other financial information of the Company for the year ended 31<sup>st</sup> March, 2026.

**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, as amended ("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 together with the ethical requirements that are relevant to our audit of the financial statements 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. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



## **Board of Directors' Responsibilities for the Statement**

The Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Board of Directors. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive loss of the Company and other financial information in accordance with the applicable Ind AS prescribed under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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 Statement, 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 on whether the company has adequate internal financial controls with reference to 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves the fair presentation.

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 Matter**

The Statement dealt with by this report has been prepared for the express purpose of filing with BSE Limited. This Statement is based on and should be read with the Audited Standalone Financial Statements of the Company, for the year ended 31st March, 2026 on which we have issued an unmodified audit opinion vide our report dated 27th May, 2026.

The Statement includes the results for the quarter ended 31<sup>st</sup> March, 2026 and the corresponding quarter ended in the previous year as reported in these standalone financial results, which are 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 and previous financial year respectively, which were subject to limited review, as required under the Listing Regulations. Our opinion is not modified in respect of the above matter.

#### **For Jain Akshay & Associates**

Chartered Accountants  
Firm Regn. No. 040168N

  
(Akshay Jain)

Proprietor  
M. No. 546029  
UDIN: 26546029QWZLJH6134



Dated: 27.05.2026

Place: Delhi



**GDL LEASING & FINANCE LTD.**  
GIVING DREAM LOAN

To

Date: May 27, 2026

**BSE Limited**

Department of Corporate Services  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai 400001

**BSE Scrip Code:** 530855 (GDL Leasing and Finance Limited)

**Sub: Declaration in respect of Un-modified Opinion of Statutory Auditor on Audited Financial Results for the Quarter and Financial Year ended March 31, 2026**

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations 2015, we hereby declare that **M/s. Jain Akshay & Associates, (FRN: 040168N), Chartered Accountants**, Statutory Auditors of the Company have issued an Audit Report dated 27/05/2026 with an **Un-modified Opinion** in respect of the Audited Standalone Financial Results of the Company for the Quarter and Financial Year ended March 31, 2026, along with the statement of Assets and Liabilities as on March 31, 2026 and Cash flow statement for the Financial Year ended March 31, 2026

We request you to take the same on record.

Thanking You,


**Yours Faithfully,**  
**For GDL Leasing and Finance Limited**

**Prem Kumar Jain**  
**Managing Director**  
**DIN: 01151409**

**Head Office:-**

GDL Leasing & Finance Ltd.  
206, Vardhman Diamond Plaza, Paharganj, New Delhi-110055  
Ph. No. 011-69206216

 [www.gdlleasing.com](http://www.gdlleasing.com)

 [info@gdlleasing.com](mailto:info@gdlleasing.com)  
[gdlgroup@yahoo.com](mailto:gdlgroup@yahoo.com)

CIN NO.-L74899DL1994PLC057107