

LEADING LEASING FINANCE AND INVESTMENT COMPANY LIMITED

CIN: L65910MH1983PLC451092

Registered Office: Office No. 8, 1st Floor, Shreepal Complex, MG Road, Ghatkopar
West, Mumbai-400086, Maharashtra, India

Contact No. +91 9167999963

Email Id: leadingleasing@gmail.com,

Website: www.llfltd.in

Date: - 22-10-2026

To,
Department of Corporate
Service,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001
SCRIP CODE: 540360

To,
**Metropolitan Stock Exchange of India
Limited**
Unit 205A, 2Nd Floor,
Piramal Agastya Corporate Park,
L.B.S. Road, Kurla West, Mumbai-400 070
SYMBOL: LLFICL

Subject: - Outcome of Board Meeting of Leading Leasing Finance and Investment Company Limited ("the Company") held on Thursday, 22nd October 2026

Dear Sir / Madam,

Pursuant to Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their meeting held today i.e., Thursday 22nd October 2026, have approved the following agenda items:

1. On the Recommendation of the Audit Committee, the Board has considered and approved the Unaudited Financial Results of the Company for the quarter ending September 30, 2026.

In terms of the provisions of Regulation 33 of the Listing Regulations, we are enclosing herewith the copy of following:

- a. Limited Review Report on the said Unaudited Financial Results received from the Statutory Auditors of the Company.
- b. Unaudited Financial Results for the quarter ended September 30, 2026.

The Meeting started at 07:30 PM and concluded at 08:50 PM.

Kindly take the same on your records and acknowledge the receipt.

By the order of the Board of Directors

Satish
Sahadev
Kalmaste

Digitally signed by
Satish Sahadev Kalmaste
Date: 2026.10.22
21:12:07 +05'30'

Satish S. Kalmaste
Managing Director
DIN: 10937141

Limited Review Report on Standalone Quarter & half year Ended as on 30th September, 2026
Unaudited Financial Results of the LEADING LEASING FINANCE AND INVESTMENT COMPANY LTD
pursuant to Regulation 33 of the SEBI (listing Obligation and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors of LEADING LEASING FINANCE AND INVESTMENT COMPANY LTD

We have reviewed the accompanying statement of unaudited financial results of **LEADING LEASING FINANCE AND INVESTMENT COMPANY LTD** for the quarter & half year ended 30th September, 2026 which are included in the accompanying "Statement of Unaudited Financial Result for Quarter & half year ended September 30, 2026" together with relevant notes thereon. The statement has been prepared by company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The statement is the responsibility of the company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 "Interim Financial Reporting (Ind As 34)", prescribed under section 133 of the companies act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 ICAI. 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 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 Standards on Auditing 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.

Emphasis of Matter

We draw attention that, the Company has not deposited tax deducted at source amounting to ₹ 1.96 crore relating to the financial year 2025-26 and that the Company has not made provision for interest. Our conclusion is not modified in respect of this matter.

Confirmations of balances in respect of loans and advances given and unsecured loans taken were not available, and we were unable to satisfy ourselves about their existence, recoverability and completeness through alternative procedures.



Provisions for interest income and interest expense have been recognised based on data provided by the management, which we could not verify.

The Company is engaged in trading of shares and securities. The details of sales and purchases have been considered as per data provided by the management and the broker ledgers, which have not been reconciled with the underlying contract notes, and we were unable to verify them.

The possible effect of these matters on the Statement is not determinable.

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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind As') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 22nd October, 2026

Place : Ahmedabad

For, S K Bhavsar & Co.

Chartered Accountants

Firm No. 145880W



(Shivam Bhavsar)

Proprietor

M. No. 180566

UDIN: 26180566LHNNNK7530

LEADING LEASING FINANCE AND INVESTMENT COMPANY LIMITED

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STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2026

					(Rs. in lakhs except Per share data)		
Sr No	Particulars	Quarter ended September 30, 2026	Quarter ended June 30, 2026	Quarter ended September 30, 2025	Half Year ended September 30, 2026 (Year to date for Current Period)	Half Year ended September 30, 2025 (Year to date for Current Period)	For the year ended on March 31, 2026
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue From Operations						
	(a) Revenue from Operations	1,844.52	12,013.17	1,109.33	13,857.69	2,217.31	14,174.66
	(b) Other Income	1.69	6,029.28	141.57	6,030.97	725.61	534.52
	Total Revenue (Net)	1,846.21	18,042.45	1,250.90	19,888.65	2,942.92	14,709.18
2	Expenses						
	a. Cost of Materials Consumed	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	2,130.94	16,085.58	-	18,216.52	-	41,657.91
	c. Changes in inventories of Stock-in-Trade	(1,888.03)	3,049.44	-	1,161.41	-	(37,068.69)
	d. Employee benefits expenses	3.91	4.64	8.33	8.55	17.61	37.87
	e. Finance Cost	1,428.71	894.05	1,032.14	2,322.76	2,009.58	3,398.67
	f. Depreciation and Amortization Expenses	1.79	1.79	1.59	3.59	3.17	6.61
	g. Other Expenses	24.46	42.99	22.25	67.45	37.78	195.27
	h. Bad Debts	-	-	-	-	-	4,030.16
	Total Expenses	1,701.78	20,078.50	1,064.30	21,780.28	2,068.13	12,257.81
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	144.43	(2,036.05)	186.59	(1,891.63)	874.79	2,451.37
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before Extraordinary items and tax (3-4)	144.43	(2,036.05)	186.59	(1,891.63)	874.79	2,451.37
6	Extraordinary Items	-	-	-	-	-	-
7	Profit Before Tax (5-6)	144.43	(2,036.05)	186.59	(1,891.63)	874.79	2,451.37
8	Tax Expenses						
	(a) Current Tax	-	-	16.24	-	137.41	572.29
	(b) Deferred Tax	-	-	-	-	-	(0.74)
	(c) Tax of Earlier Years	-	-	-	-	-	15.59
	Total Tax Expenses	-	-	16.24	-	137.41	587.14
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	144.43	(2,036.05)	170.35	(1,891.63)	737.37	1,864.22
10	Profit (Loss) from Discontinuing operations before Tax	-	-	-	-	-	-
11	Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
12	Net Profit/(Loss) from Discontinuing operations after Tax (10-11)	144.43	(2,036.05)	170.35	(1,891.63)	737.37	1,864.22
13	Share of Profit (Loss) of associates and Joint Vetures accounted for using equity method	-	-	-	-	-	-
14	Net Profit (Loss) for the period (12+13)	144.43	(2,036.05)	170.35	(1,891.63)	737.37	1,864.22
15	Other comprehensive income, net of income tax						
	a) i) Amount of item 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) item that will be reclassified to profit or loss	-	-	-	-	-	-
	ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income, net of income tax	-	-	-	-	-	-
16	Total Comprehensive income for the period	144.43	(2,036.05)	170.35	(1,891.63)	737.37	1,864.22
17	Details of equity share capital						
	Paid-up Equity Share Capital	5,635.66	5,635.66	5,385.66	5,635.66	5,385.66	5,635.66
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
18	Details of debt securities						
	Paid -Up Debt capital	-	-	-	-	-	-
	Face value of debt Securities	-	-	-	-	-	-
19	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	-	-	-
20	Debenture Redemption reserve	-	-	-	-	-	-
21	Earning per Share						
i	Earning per Share for Continuing Operations						
	Basic Earning (Loss) per share from Continuing operations	0.03	(0.36)	0.03	(0.34)	0.14	0.33
	Diluted Earning (Loss) per share from Continuing operations	0.03	(0.36)	0.03	(0.34)	0.14	0.33
ii	Earning per Share for discontinuing Operations						
	Basic Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
	Diluted Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
iii	Earnings per Equity Share						
	Basic Earning (Loss) per share from Continuing and discontinuing operations	0.03	(0.36)	0.03	(0.34)	0.14	0.33
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.03	(0.36)	0.03	(0.34)	0.14	0.33

Note:	
1	The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the company at their respective meetings held on October 22, 2026.
2	These Financial Statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015, as amended issued thereunder and other provisions of the Companies Act 2013, as applicable and guidelines issued by the Securities and Exchange board of India ("SEBI") and other recognised accounting principles and policies generally accepted in India to the extent possible. These financial results are presented in accordance with the requirements of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 and circular issued thereunder.
3	Figures pertaining to the previous years/periods have been rearranged/regrouped , wherever necessary, to make them comparable with those of the current years/periods.
4	There are no Reportable segments, which signify or in the aggregate qualify for seprate disclosure as per provision of the relevant Ind AS. The management does not believe that the information about segments which are not reportable under Ind AS, would be useful to the users of these financial statements.
5	The Statutory auditors of the company have carried out a "Limited review report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
Place: Mumbai Date: 22nd October, 2026  For and on Behalf of the Board of Leading Leasing Finance and Investment Company Ltd. Satish S. Kalmaste Managing Director DIN:10937141 	

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Email Id: leadingleasing@gmail.com Website: www.llflltd.in Contact No. +91 9167999963			
Un-Audited Statement of Assets & Liabilities as at 30th September, 2026			
		(Rs. In Lakhs)	
	Particulars	Un-Audited AS AT 30.09.2026	Audited AS AT 31.03.2026
1	Assets		
A	Non-Current Assets		
	(a) Property, Plant and Equipment	7.63	11.22
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	60,822.16	40,754.52
	(iv) Others (to be specified)	-	-
	(i) Deferred tax assets (net)	-	0.74
	(j) Other non-current assets	-	-
	Total (A)	60,829.79	40,766.47
B	Current assets		
	(a) Inventories	35,907.28	37,068.69
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	2,430.00	2,430.00
	(iii) Cash and cash equivalents	22.14	23.37
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	22,189.95	39,627.88
	(vi) Other Financial Assets	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	6.00	330.10
	Total (B)	60,555.36	79,480.03
	Total Assets (A+B)	121,385.15	120,246.51
2	EQUITY AND LIABILITIES		
A	EQUITY		
	(a) Equity Share capital	5,635.66	5,635.66
	(b) Share Application Money received Pending Allotment	-	92.50
	(c) Other Equity	66,651.17	68,451.03
	Total (A)	72,286.83	74,179.19
B	LIABILITIES		
B1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	39,642.42	41,556.11
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	111.32	111.32
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Total (B1)	39,753.74	41,667.42
B2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables		
	(a) total outstanding dues of micro enterprises and small enterprises	-	-
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	6,379.39	3,476.40
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	221.04	222.25
	(c) Provisions	2,744.16	701.24
	(d) Current Tax Liabilities (Net)	-	-
	Total (B2)	9,344.58	4,399.90
	Total Equity and Liabilities (A+B1+B2)	121,385.15	120,246.51
Place : Mumbai Date : 22nd October, 2026		For, Leading Leasing Finance and Investment Company Ltd.	
		 	
		Satish S. Kalmaste Managing Director DIN:10937141	

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Email Id: leadingleasing@gmail.com Website: www.llfltd.in Contact No. +91 9167999963				
UNAUDITED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2026				
(Amount in Lakhs)				
Particulars	Six Months Ended 30th Sep, 2026 Rs.		Six Months Ended 30th Sep, 2025 Rs.	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		(1,891.63)		874.79
Adjustments for :				
Depreciation	3.59		3.17	
Dividend	1.69		-	
		5.28		3.17
Operating Profit before Working Capital change		(1,886.35)		877.96
Adjustments for :				
Decrease/(Increase) in Inventories	1,161.41		-	
Decrease/(Increase) in Loans & Advances	17,437.93		(1,084.85)	
Decrease/(Increase) in Other Assets	324.10		120.58	
Increase/(Decrease) in Payables	2,902.98		4.16	
Increase/(Decrease) in Other Current Liabilities	(1.22)		(65.49)	
Increase/(Decrease) in Provisions	2,042.95	23,868.15	1,357.28	331.68
Cash Generated From Operations		21,981.80		1,209.64
Income Tax		-		137.42
NET CASH FROM OPERATING ACTIVITIES Total (A)		21,981.80		1,072.22
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	-		(0.18)	
Investment in Equity Shares	-		(2,043.99)	
Dividend	(1.69)		-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		(1.69)		(2,044.17)
CASH FLOW FROM FINANCING ACTIVITIES				
Decrease/(Increase) in Borrowing	(1,913.69)		(3,056.61)	
Issue of Share Capital	-		1,040.00	
Security Premium Received	-		6,656.00	
Share Application Money Recd - Shares Allotted during the period	-		(1,923.96)	
Long Term Loans & Advances	(20,067.65)		(2,591.59)	
NET CASH FROM FINANCING ACTIVITIES Total (C)		(21,981.34)		123.84
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		(1.23)		(848.11)
Cash and Cash Equivalents -- Opening Balance		23.37		874.50
Cash and Cash Equivalents -- Closing Balance		22.14		26.39
		0.00		(0.00)
Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.				

For & on behalf of the Board,
Leading Leasing Finance and Investment Company Ltd.



Satish S. Kalmaste
Managing Director
DIN: 10937141



Place : Mumbai
Date : 22nd October, 2026