

GLLFL/2026-27

May 28, 2026

To,
BSE Limited,
Corporate Relationship Department,
2nd Floor, New Trading Wing, Rotunda Building,
P.J. Towers, Dalal Street, Mumbai – 400 001

BSE Scrip Code: - 509024

Scrip ID: GOLDLEG

Sub: Outcome of the meeting of the Board of Directors of Golden Legend Leasing and Finance Limited (“the Company”) held on May 28, 2026.

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations & Disclosure Requirements) 2015 (“**SEBI Listing Regulation**”), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. **Thursday, May 28, 2026** inter-alia, considered and approved the following business items:

1. The Audited Financial Results of the Company, for the quarter and year ended March 31, 2026.

The Statutory Auditors of the Company, M/s Sunil Vankawala & Associates, Chartered Accountants, (FRN: 110616W/033461) have issued the Auditor’s Report on the Standalone Financial Results for the quarter and year ended March 31, 2026, with a modified opinion.

Please find enclosed herewith as “**Annexure A**”, a copy of the Audited Financial Results of the Company for the quarter and year ended March 31, 2026 along with the Auditor’s Report.

The same shall be published in the newspapers as per Regulation 47 of SEBI Listing Regulations.

2. Statement on impact of Audit Qualifications for the Financial Year ended 31 March 2026.

Declaration on Auditor’s Report with Modified Opinion under Regulation 33(3) (d) of SEBI Listing Regulation on the Standalone Audited Financial Results of the Company for the year ended March 31, 2026 along with the Statement on Impact of Audit Qualifications marked as “**Annexure – A**”.

3. Increase in borrowing limits of the Company under section 180(1)(c) of the Companies Act, 2013.

The Board of Directors have approved the proposal to increase in the borrowing limits of the Company pursuant to section 180(1)(c) of the Companies Act, 2013 and other applicable provisions, provided that the total amount up to which monies may be borrowed shall not at any time exceed Rs. 500,00,00,000 (Rupees Five Hundred Crore), subject to the approval of the shareholders of the Company.

4. Appointment of Mr. Ashish Anand (DIN: 11680795) as an Additional Non-Executive Independent Director of the Company.

The Board of Directors of Company based on the recommendation of the Nomination and Remuneration Committee (“**NRC**”) has appointed Mr. Ashish Anand (DIN: 11680795) as an Additional Non – Executive Independent Director of the Company for his first term of 5 (five) consecutive years with effect from May 28, 2026 to May 27, 2031 subject to the approval of the shareholders of the Company.



It is further confirmed that Mr. Ashish Anand is not debarred from holding the office of Director by virtue of any order passed by the Securities and Exchange Board of India (SEBI) or any other statutory or regulatory authority.

The detailed information as required under Regulation 30 of the SEBI Listing Regulation read with the SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026, is attached herewith as “**Annexure B**”.

5. Re-constitution of Audit Committee, Nomination & Remuneration Committee and Stakeholders Relationship Committee of the Company.

Consequent to the changes in the Composition of Board of Director of the Company, the Board of Directors has approved the re-constitution of Audit Committee, Nomination & Remuneration Committee and Stakeholders Relationship Committee of the Board of Directors with effect from May 28, 2026. Composition of reconstituted Committees is given in **Annexure - C**” to this letter.

6. Appointment of Mr. Rahul Katakhar, Chartered Accountant, as the Internal Auditor of the Company for the Financial Year 2026-27.

Pursuant to Regulation 30 of SEBI Listing Regulation, the Board of Directors considered and approved the re-appointment of Mr. Rahul Katakhar, Chartered Accountant as the Internal Auditor of the Company for the Financial Year 2026-27, consequent to the resignation of M/s. NH Variava & Co., who were earlier appointed as the Internal Auditor of the Company for a term of three financial years i.e. FY 2025-26, FY 2026-27 and FY 2027-28.

The detailed information as required under Regulation 30 of the SEBI Listing Regulation read with the SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026, is attached herewith as “**Annexure D**”.

7. Revision in remuneration payable to Mr. Jaspal Singh Sidhu (DIN: 01794747), Executive Director & Chief Executive Officer of the Company.

The Board of Directors of Company, based on the recommendation of the Nomination and Remuneration Committee (“NRC”) and subject to approval of the shareholders of the Company, revised the remuneration payable to Mr. Jaspal Singh Sidhu (DIN: 01794747), Executive Director & Chief Executive Officer of the Company with effect from June 01, 2026.

8. Any Other Matters with the permission of Board

1. Constitution of the Corporate Social Responsibility (“CSR”) Committee.

The Board of Directors noted that pursuant to the approval of the Audited Financial Statements of the Company for the Financial Year 2025-26, the provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility (“CSR”) have become applicable to the Company.

Accordingly, the Board of Directors, has approved the constitution of the Corporate Social Responsibility (“CSR”) Committee of the Company with effect from May 28, 2026, comprising the following members:



Sr No.	Name of Director	Designation on Board	Designated in CSR Committee
1.	Ms. Divya Singh Kushwaha	Managing Director	Chairperson
2.	Mr. Lalit Singh	Whole-time Director	Member
3.	Mr. Ajeet Singh Rathore	Independent Director	Member

The CSR Committee shall, inter alia, formulate and recommend the CSR Policy and CSR expenditure framework of the Company in accordance with the applicable provisions of the Companies Act, 2013 and the rules made thereunder.

The meeting of the Board of Directors of the Company commenced at 02.00 P.M. and concluded at 7.00 P.M.

With reference to our letter dated March 27, 2026, please note the trading window for dealing in the securities of the Company by the Insiders, as defined under the SEBI (Prohibition of Insider Trading) Regulations, 2015, shall re-open from Monday, June 01, 2026.

The above-Board Meeting Outcome will be available on website of the company at <https://gllfl.com/>.

Please take the same on your record.

Thanking you
Yours Faithfully,

For Golden Legand Leasing and Finance Limited

Prisha Behal
Company Secretary & Compliance Officer





SUNIL VANKAWALA & ASSOCIATES

Chartered Accountants

103, Vrindavan, 1st floor, Near Shubham Hall, Opp Railway Station Vile Parle (West) Mumbai-400056
E-mail: sunilvankawala@yahoo.com, Tel. No. 91 91371 45254/ 98673 38477

Independent Auditor's Report on Annual financial results of **GOLDEN LEGAND LEASING AND FINANCE LIMITED** under Regulation 33 and Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended)

To the Board of Directors of
GOLDEN LEGAND LEASING AND FINANCE LIMITED

Report on the audit of the Annual Financial Results

Qualified Opinion:

1. We have audited the accompanying Annual financial results of **GOLDEN LEGAND LEASING AND FINANCE LIMITED** (the "Company") for the year ended March 31, 2026, 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").
2. In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matters described in the Basis for Qualification paragraph below, the aforesaid Annual Financial Results:
 - are presented in accordance with the requirements of Regulation 33 of the listing regulation in this regard; and
 - gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013, as amended, and other accounting principles generally accepted in India, of the net profit and other comprehensive profit and other financial information of the Company for the Year ended March 31, 2026.



Basis for Qualified Opinion

- (a) As per Note no 4 to the Annual Financial results, the company detected suspicious transactions by a merchant aggregating of Rs. 10500.00 Lakhs which was subsequently reduced to Rs. 7528.18 Lakhs following voluntary settlement of smaller individual claims without admission of any wrongdoing or primary liability by the company. The company's bank account held with bank stands under lien by the investigating authorities to the extent of Rs. 7528.18 Lakhs. The matter is presently sub judice, and the eventual outflow, if any, is unascertainable and contingent upon the outcome of judicial proceedings. The company has not accounted any expenses and no provision in this respect has been recognized in the annual financial results.
- (b) Balances relating to trade receivables, trade payables, loans and advances, borrowings, current liabilities and other current assets are subject to confirmation, reconciliation and consequential adjustments, if any. In the absence of complete supporting confirmations and reconciliations, we are unable to comment upon the impact thereof, if any, on the accompanying Statement of Assets and Liabilities, Statement of Profit and Loss and other financial information included in the financial results. As represented to us, the management is actively engaged in obtaining confirmations from relevant parties and any consequential adjustments, if identified, will be appropriately reflected upon completion of such reconciliations.
- (c) The Company has recognised income during the year based on internal reports generated from its software systems. As represented by the management, reconciliation of such income with the related bank transactions across various banks is in progress. Pending completion of such reconciliation, we are unable to ascertain or quantify the impact, if any, of the aforesaid matter on the accompanying financial results for the Year ended March 31, 2026. As represented to us, the management is confident that such reconciliation will not result in any material adjustment to the financial results for the Year ended March 31, 2026.



(d) The Company has recognised agent commission expense amounting to ₹10,432.21 lakhs for the Year ended March 31, 2026 (included under "Other Expenses"). The Company has not made available to us adequate supporting documentation in respect of such expenses, including merchant-wise mapping and workings supporting the amounts recognised. Further, the Company has not provided complete details identifying the respective merchants for whom such agents were appointed and commissions were paid. In the absence of sufficient appropriate audit evidence, we are unable to ascertain or quantify the impact, if any, of the aforesaid matter on the accompanying financial results for the Year ended March 31, 2026.

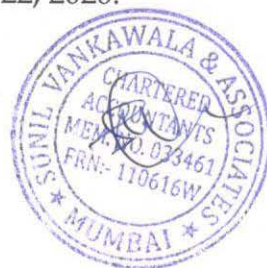
The management represents that such expenses have been incurred in the ordinary course of business and that the underlying documentation, including merchant-wise mapping and related workings, is being compiled and will be made available in due course.

In the absence of information, the effect of which cannot be quantified, we are unable to comment on the possible impact of the items stated in the point nos. (a) and (d) above on the results of the Company for the Year ended March 31, 2026.

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 'Auditors' Responsibilities for the Audit of the 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 there under, 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 qualified opinion on the annual financial results.

Emphasis of Matter

We draw attention to Note 7 of the accompanying Statement, wherein the Company has written off loans aggregating ₹ 1,303.21 lakhs during the Year ended March 31, 2026 (included under "Other Expenses"), pursuant to approval of the Board of Directors at its meeting held on January 22, 2026.



Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Annual Financial Results

The Annual Financial results has been prepared on the basis of the annual financial statements. The company management and Board of Directors are responsible for the preparation and presentation of the Annual Financial results that gives a true and fair view of the Net profit and other comprehensive income of the Company and other financial information in accordance with the recognition and measurement principles laid down in Indian accounting standards prescribed under Section 133 of the Act read with 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 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 Annual Financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Annual Financials results, the Management and 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 is also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the Annual Financial results 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 Annual Financial results.

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 annual 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 on whether the company has adequate internal financial statements 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 Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 statement, 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 Annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance of the company 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 Annual Financial results, includes the financial results for the quarter ended 31 March 2026 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, which were subject to limited review by us.

Place: - Mumbai
Date: - 28.05.2026

For Sunil Vankawala & Associates

Chartered Accountants

Firm Registration No. 110616W



(Sunil T. Vankawala)

Proprietor

Membership No. 33461

UDIN: 26033461XMQPPO1102

GOLDEN LEGAND LEASING & FINANCE LTD.

CIN: L65990MH1984PLC033818

Reg. Office Address: Office no. 710, Satra Plaza, Plot no. 19&20, Sector 19D, Sanpada, Thane, Thane, Maharashtra, India, 400703

Email : cs@gllfl.com; contact@gllfl.com

Statement of Audited Standalone Financial Results for the Year ended on March 31, 2026

(₹ In Lakhs except per share data)

Particulars	Quarter Ended			Year Ended	
	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
A Whether results are audited or unaudited	Audited Refer Note No 5	(Unaudited)	Audited Refer Note No 5	Audited	Audited
I Revenue From Operations					
Net sales or Revenue from Operations	1,355.06	5,738.29	154.27	18,358.82	934.38
II Other Income	-	-	-	-	-
III Total Income (I+II)	1,355.06	5,738.29	154.27	18,358.82	934.38
IV Expenses					
(d) Employee benefit expense	433.33	392.31	153.78	1,436.85	380.36
(e) Finance Costs	1.93	461.44	30.60	1,125.15	46.17
(f) Depreciation and amortisation expense	92.27	68.32	65.83	286.60	248.13
(g) Other Expenses	564.41	5,148.87	139.08	13,727.45	521.60
Total Expenses (IV)	1,091.93	6,070.94	389.29	16,576.05	1,196.26
V Profit/(loss) before exceptional items and tax (III-IV)	263.13	(332.64)	(235.02)	1,782.77	(261.88)
VI Exceptional items	-	-	-	-	-
VII Profit (loss) after exceptional items and before Tax (V-VI)	263.13	(336.42)	(235.02)	1,782.77	(261.88)
VIII Tax Expense	(0.58)	229.51	(90.12)	753.02	(41.93)
(a) Current Tax	-	225.00	(15.00)	626.82	-
(b) Deferred Tax	(0.58)	4.51	(75.12)	126.20	(41.93)
(c) Short/Excess Provision for Prior Period	-	-	-	-	-
IX Profit (Loss) After Tax(VII-VIII)	263.71	(565.93)	(144.90)	1,029.75	(219.95)
X Profit(Loss) For Period Before Minority Interest	263.71	(565.93)	(144.90)	1,029.75	(219.95)
XI Profit (Loss) for the period	263.71	(565.93)	(144.90)	1,029.75	(219.95)
XII Other Comprehensive Income	-	-	8.88	-	8.88
a. i). Items that will not be reclassified to profit or loss	-	-	-	-	-
- Remesaurement gain/loss on defined benefit plan	-	-	11.87	-	11.87
ii). Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
- Deffered Tax on OCI	-	-	(2.99)	-	(2.99)
Total Comprehensive income, Net of tax	-	-	8.88	-	8.88
XIII Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	263.71	(565.93)	(136.02)	1,029.75	(211.07)
XIV Details of equity share capital					
Paid-up equity share capital (Face value of Rs.10/- each)	1,487.00	1,487.00	1,487.00	1,487.00	1,487.00
Face value of equity share capital (Per Share)	10.00	10.00	10.00	10.00	10.00
Other Equity					
XV Earnings per share					
Earnings per share (not annualised)					
Basic equity of Rs. 10/- each	1.77	(3.81)	(0.91)	6.93	(1.42)
Diluted equity of Rs. 10/- each	1.77	(3.81)	(0.91)	6.93	(1.42)



GOLDEN LEGAND LEASING & FINANCE LTD.

CIN: L65990MH1984PLC033818

Reg. Office Address: Office no. 710, Satra Plaza, Plot no. 19&20, Sector 19D, Sanpada, Thane, Thane, Maharashtra, India, 400703
Email : cs@gllfl.com; contact@gllfl.com

Notes on Financial Results:-

1	The above financial results have been prepared in accordance with regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2	The audited financial results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act 2013 (Act) read with Companies (Indian Accounting Standards) Rules, 2015, as amended.
3	The above Audited Financial Results were duly reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on May 28, 2026.
3	Segment reporting as per Ind-As 108 is not applicable as management has determined that the Company is involved in trading activity either in physical or on exchanges and operates under single chief operating decision maker
4	The Company detected fraudulent transactions perpetrated by Merchant – Prime Technologies in December 2025, consequent to which a formal First Information Report was lodged with the appropriate police authorities on 14 January 2026. An internal investigation established a total aggregate lien exposure of ₹10,500.00 Lakhs (Rupees Ten Thousand Five Hundred Lakhs only), which has subsequently reduced to ₹7,528.18 Lakhs (Rupees Seven Thousand Five Hundred Twenty-Eight Lakhs and Eighteen Thousand only) following voluntary settlement of smaller individual claims by the Company, without admission of any wrongdoing or primary liability by the company. The bank account of the Company held with ICICI Bank stands under lien marked by the investigating authorities to the extent of ₹7,528.18 Lakhs, against which the Company itself is the primary complainant. Legal proceedings are pending before the Hon'ble Bombay High Court, which by order dated 12 March 2026 granted a favourable interim stay in the matter. The matter is presently sub judice, and the eventual outflow, if any, is unascertainable and contingent upon the outcome of judicial proceedings. Based on independent legal opinion dated 27 May 2026, the Management is confident that the proceedings shall conclude in the Company's favour. The matter is accordingly disclosed as a contingent liability of ₹10,500.00 Lakhs under Ind AS 37 – Provisions, Contingent Liabilities and Contingent Assets, and no provision has been recognised in the financial statements as at 31 March 2026.
5	The figures for the quarter ended March 31, 2026 and 2025 represent the difference between the audited figures in respect of full financial years and the published figures for the nine months ended December 31, 2025 and December 31, 2024, respectively.
6	The decline in Revenue from Operations for the quarter ended 31.03.2026 as compared to the earlier period was primarily due to the renegotiation or temporary suspension of commercial arrangements by certain merchants, as well as the impact of recent changes in government policies on the Company's operations.
7	The accompanying Statement, wherein the Company has written off loans aggregating ₹ 1,303.21 lakhs during the quarter ended 31.12.2025 and the Year ended March 31, 2026 (included under "Other Expenses"), pursuant to approval of the Board of Directors at its meeting held on January 22, 2026

For, GOLDEN LEGAND LEASING & FINANCE LTD.



Managing Director

Date:- 28-05-2026

Place:- Mumbai

Golden Legend Leasing and Finance Limited
CIN: L65990MH1984PLC033818
Statement of Assets and Liabilities

(₹ in Lakhs)

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
ASSETS			
1. Financial assets			
a) Cash and cash equivalents	2	2,581.27	161.37
b) Bank balances other than cash and cash equivalents	2A	1,840.92	35.95
c) Receivables			
(i) Trade Receivables	3	119.11	1,229.57
d) Loans	4	6,548.59	1,332.93
		11,089.89	2,759.82
2. Non-Financial assets			
a) Current tax assets (Net)		-	-
b) Deferred tax Assets (Net)		(62.04)	64.16
c) Property, plant and equipment	5	482.74	372.08
d) Intangible assets	6	577.79	770.39
e) Other non-financial assets	7	408.76	69.96
		1,407.25	1,276.59
Total assets		12,497.15	4,036.41
LIABILITIES AND EQUITY			
Liabilities			
1) Financial liabilities			
a) Payables	8		
(I) Trade payables			
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues other than micro enterprises & small enterprises		3,161.13	1,921.00
(II) Other payables			
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues other than micro enterprises & small enterprises		4,192.37	124.30
b) Borrowings	9	143.03	726.04
		7,496.53	2,771.34
2) Non-financial liabilities			
a) Provisions	10	47.91	8.76
b) Other non-financial liabilities	11	625.18	108.30
		673.09	117.06
3) Equity			
a) Equity share capital	12	1,487.00	1,487.00
b) Other equity	13	2,840.53	(338.99)
		4,327.53	1,148.01
		-	-
Total liabilities and equity		12,497.15	4,036.41



Golden Legend Leasing and Finance Limited
Standalone Cash flow Statement for the year ended March 31, 2026

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash flows from operating activities		
Profit before tax	1,782.77	(261.89)
Adjusted for :		
Interest on borrowings	1,125.15	46.17
Lien bank account	(1,804.97)	(31.92)
Depreciation and amortisation expense	286.60	248.13
Operating Profit before working capital changes	1,389.55	0.49
Changes in working capital		
Decrease / (Increase) in Trade and Other receivables	1,110.45	(1,092.34)
Decrease / (Increase) in loans & advances	(5,215.66)	(6.62)
Decrease / (Increase) in other financial assets	126.20	-
Decrease / (Increase) in other Non financial assets	(338.80)	19.64
Increase / (Decrease) in Trade and Other payables	5,308.20	1,194.69
Increase / (Decrease) in provision	39.15	4.42
Increase / (Decrease) in other liabilities	516.88	51.21
Cash Generated from Operations	2,935.97	171.49
Income taxes refund / (paid)	(753.02)	-
Net cash (used in)/generated from operating activities (A)	2,182.95	171.49
Cash flow from investing activities		
Purchase of property, plant and equipment	(204.66)	(259.70)
Decrease / (Increase) in other non current assets	2,149.77	-
Net cash (used in)/generated from investing activities (B)	1,945.11	(259.70)
Cash flow from financing activities		
Increase / (Decrease) in borrowings	(583.01)	271.38
Interest on borrowings	(1,125.15)	(46.17)
Net cash (used in)/generated from financing activities (C)	(1,708.16)	225.21
Net cash and cash equivalents (A + B + C)	2,419.90	137.00
Cash and cash equivalents at beginning of the period	161.36	24.36
	2,581.26	161.36

Note: Cash and Cash Equivalents

The above Cash and Cash Equivalents do not include ₹ 18,40,92,400/- lakhs lying in a lien bank account, which the Company cannot currently operate due to regulatory/legal restrictions. The matter is being pursued with the relevant authorities, and the Company expects resolution in due course.



Golden Legand Leasing and Finance Limited
Standalone Cash flow Statement for the year ended March 31, 2026

1. Cash flow statement has been prepared under Indirect method as set out in Ind AS 7 as per the Companies (Indian Accounting Standards) Rule 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rule, 2016.

2. Figures in brackets indicate cash outflow.

3. Components of cash and cash equivalents at the year end comprise of;

Particulars	March 31, 2026	March 31, 2025
Cash on hand	15.93	83.90
Balance with bank	2,565.34	77.47
	2,581.26	161.36



“Annexure-B”

Disclosure of information pursuant to Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026.

1. Appointment of Mr. Ashish Anand (DIN: 11680795) as an Additional Non-Executive Independent Director of the Company.

Sr. No.	Details of events that needs to be provided	Information of such event (s)
1.	Reason for change viz. Appointment, reappointment, resignation, removal, death or otherwise.	Appointment Mr. Ashish Anand (DIN: 11680795) as an Additional Non – Executive Independent Director of the Company.
2.	Date of Appointment / re-appointment / cessation (as applicable) / term of appointment/ reappointment	Date of Appointment: May 28, 2026 Terms of Appointment: Appointed for 1 st term of 5 (five) Years w.e.f. May 28, 2026 to May 27, 2031, subject to the approval of the shareholders.
3.	Brief Profile (in case of Appointment);	<p>Mr. Ashish Anand is a seasoned business management and strategic advisory professional with over 25 years of leadership experience across finance, business operations, corporate strategy, administration, infrastructure management, consultancy, and organizational development. He has held senior management positions including Vice President, General Manager, and Business Development Head with reputed corporate and hospitality organizations.</p> <p>He possesses significant experience in financial planning, budgeting, business expansion strategies, operational finance management, cost optimization, commercial negotiations, project evaluation, and strategic decision-making. Over the course of his professional career, he has been actively involved in business growth initiatives, financial oversight, governance practices, compliance management, and stakeholder relationship management across multiple sectors.</p> <p>He holds qualifications including IHM, MBA, LL.B., Ph.D. in Management, and Certified Hotel Administrator (CHA) from the American Hotel & Lodging Educational Institute, USA.</p> <p>He has extensive experience in the areas of finance, business operations, strategic planning, governance, compliance oversight, stakeholder management, risk assessment, and leadership development. He has also been actively associated with various industry and professional bodies and currently serves as Vice President of the Hotel</p>



		& Restaurant Association of Rajasthan and Executive Committee Member of the All-India Management Association.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Mr. Ashish Anand is not related to any Director of the Company.
5.	Affirmation that the Director is not debarred from the holding office of the Director by virtue of any SEBI order or authority.	We confirm that Mr. Ashish Anand is not debarred from holding the office of Director, by virtue of any SEBI order or any other such authority.



Reconstituted Board Committees are as follows:**i) Audit Committee**

Sr. No.	Name of Committee Members	Category
1.	Mr. Ashish Anand	Chairman
2.	Mr. Ajeet Singh Rathore	Member
3.	Mr. Hemendra Sharma	Member
4.	Mr. Lalit Singh	Member

ii) Nomination and remuneration committee

Sr. No.	Name of Committee Members	Category
1.	Mr. Ashish Anand	Chairman
2.	Mr. Ajeet Singh Rathore	Member
3.	Mr. Hemendra Sharma	Member

iii) Stakeholders Relationship Committee

Sr. No.	Name of Committee Members	Category
1.	Mr. Ashish Anand	Chairman
2.	Mr. Ajeet Singh Rathore	Member
3.	Mr. Hemendra Sharma	Member
4.	Mr. Lalit Singh	Member



“Annexure-D”

Disclosure of information pursuant to Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

Appointment of Mr. Rahul Katakkar, Chartered Accountant, as the Internal Auditor of the Company for the Financial Year 2026-27.

Sr. No.	Details of events that needs to be provided	Information of such event (s)
1.	Name	Mr. Rahul Katakkar, Chartered Accountant
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of Internal Auditor of the Company for the Financial Year 2026-27, consequent to the resignation of M/s. NH Variava & Co., who were earlier appointed as the Internal Auditor of the Company for a term of three financial years i.e. FY 2025-26, FY 2026-27 and FY 2027-28.
3.	Date of appointment/cessation (as applicable) & terms of appointment	Date of appointment- May 28, 2026 Based on the recommendation of the Audit Committee, the Board approved the appointment of Mr. Rahul Katakkar, Chartered Accountant, to conduct Internal Audit for FY 2026-27 on the terms and conditions as may be mutually agreed between the Internal Auditor and Management of the Company.
4.	Brief Profile (in case of Appointment);	Mr. Rahul Katakkar is a qualified Chartered Accountant and Company Secretary having around fourteen years of experience in the areas of accounting, auditing, corporate finance, financial control, regulatory compliance, risk management, treasury, taxation, and secretarial compliances. He has held senior finance leadership positions across listed and unlisted companies operating in the pharmaceuticals, FMCG, technology, manufacturing, and retail sectors. He possesses extensive experience in fund raising activities including debt, equity, working capital financing, project finance, and cross-border transactions. His professional expertise also includes SEBI LODR compliances, RBI regulatory framework, Companies Act compliances, internal financial controls, asset liability management, and credit assessment.
5.	Disclosure of relationships between directors (in case of appointment of a director)	N.A.

