

GLLFL/2026-27

October 21, 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 Legand Leasing and Finance Limited (“the Company”) held on October 21, 2026.

Dear Sir/Madam,

Pursuant to Regulation 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. **Wednesday, October 21, 2026**, inter-alia, considered and approved:

1. Un-audited Financial Results (Standalone and Consolidated) and Limited Review Report for the quarter and half year ended September 30, 2026.

A Copy of Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2026, of the Financial Year 2026–27, along with the Limited Review Report issued by the Statutory Auditors is enclosed herewith.

The aforesaid financial results have been duly reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held today i.e. Wednesday, October 21, 2026.

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

The meeting of the Board of Directors of the Company commenced at 04.00 P.M. and concluded at 8:00 P.M.

With reference to our letter dated September 26, 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, October 26, 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 | Digitally signed
by PRISHA
JITENDR |
A BEHAL |
Date: 2026.10.21
22:36:46 +05'30'

Prisha Behal
Company Secretary & Compliance Officer





Independent Auditor's Review Report on Consolidated Unaudited Financial Results for the Quarter and half year ended September 30, 2026, of Golden Legand Leasing And Finance Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To, The Board of Directors of
GOLDEN LEGAND LEASING AND FINANCE LIMITED
Navi Mumbai

We have reviewed the accompanying Statement of Consolidated unaudited financial results of Golden Legand Leasing And Finance Limited (hereinafter referred to as 'the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') for the half year ended on 30th September, 2026 ('the Statement'), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

This Statement, which is the responsibility of the Company's Management and has been 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', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion 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 institute of chartered accountants of India. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis For Qualified Conclusion

Based on the information provided to us by the management of the Company, we give below the basis for qualified conclusion:

1. As per Note No. 6 to the Statement (being the same matter as reported in Note No. 4 to the Annual Financial Results for the year ended March 31, 2026), the Company had detected suspicious transactions undertaken by a sub-merchant, aggregating to Rs. 10,500.00 lakhs, subsequently reduced to Rs. 7,681.09 lakhs following voluntary settlement of smaller individual claims, without admission of any wrongdoing or primary liability on the part of the Company. The Company's bank account continues to remain under lien imposed by the investigating authorities to the extent of Rs. 7,681.09 lakhs. The matter is presently sub judice before the Hon'ble Supreme Court of India and other competent courts of law, and the Company has initiated and is actively pursuing appropriate legal proceedings and remedies available under applicable laws for the resolution of the matter and protection of its legitimate rights and interests. Pending adjudication of the ongoing judicial proceedings, the eventual financial outflow, if any, remains unascertainable and contingent upon the outcome thereof. Accordingly, the Company has not recognized any expense or provision in respect of this matter in the Statement.

2. Balances relating to trade receivables, trade payables, loans, borrowings, and other non-financial assets continue to be subject to confirmation, reconciliation and consequential adjustments, if any. During the quarter, the management has obtained confirmations from certain parties, which have been reconciled with the books of account and no material discrepancies were noted in respect thereof. However, confirmations in respect of the majority of the balances are yet to be obtained from the respective parties. In the absence of complete supporting confirmations and reconciliations for such balances, we are unable to comment upon the impact thereof, if any, on the accompanying Statement.



3. We highlighted a material concern regarding the non-payment of certain statutory dues by the company. As of September 30, 2026, payment for tax Deducted at source (TDS), and GST amount of Rs. 129 Lacs remain outstanding, creating a significant financial obligation.

Qualified Conclusion

Based on our review conducted as above, except for the effects/possible effects of our observation stated in "Basis for qualified conclusion" para (including non-quantification for the reasons stated herein) nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Consolidated financial results are prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has no disclosed the information required to be disclosed in terms of regulation 33 of the listing regulations, 2015 the manner in which it is to be disclosed, or that it contain any material misstatement.

Other Matter Paragraph

Attention is drawn to the fact that the figures for the half year ended September 30, 2026 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the half year of the current financial year. The figures up to the end of the half year ended September 30, 2026 had only been reviewed and not subjected to audit.

This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Gullakkart Private Limited	Wholly owned subsidiary

Our conclusion is not modified in respect of above stated matters in "Other Matter paragraph

FOR H. RAJEN & CO
CHARTERED ACCOUNTANTS
FRN-108351W



CA RAJENDRA DESAI
PARTNER M.NO:011307
UDIN : 26011307YKUCXX4738
DATE: - 21/10/2026
PLACE: MUMBAI



GOLDEN LEGEND LEASING & FINANCE LTD.

CIN: L65990MH1984PLC033818

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

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

Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended on September 30, 2026

Consolidated Statement of Profit and Loss

(₹ In Lakhs except per share data)

Particulars	Quarter Ended				Six Month Ended		Year Ended
	30-09-2026	30-06-2026	30-09-2025	30-06-2025	30-09-2026	30-09-2025	31-03-2026
A Whether results are audited or unaudited	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
I Revenue From Operations							
Net sales or Revenue from Operations	704.62	921.36	7,670.35	3,595.12	1,625.97	11,265.47	18,358.82
II Other Income	0.35	-	-	-	0.35	-	-
III Total Income (I+II)	704.97	921.36	7,670.35	3,595.12	1,626.32	11,265.47	18,358.82
IV Expenses							
a Employee benefit expense	276.60	324.26	304.54	305.20	600.86	609.73	1,436.85
b Finance Costs	0.95	2.74	542.74	119.61	3.69	662.35	1,125.15
c Depreciation and amortisation expense	71.88	78.67	64.59	61.43	150.55	126.02	286.60
d Other Expenses	499.90	437.65	5,569.77	2,423.40	937.56	7,993.17	13,727.45
Total Expenses (IV)	849.33	843.32	6,481.65	2,909.63	1,692.66	9,391.28	16,576.05
V Profit/(loss) before exceptional items and tax (III-IV)	(144.36)	78.04	1,188.71	685.49	(66.34)	1,874.19	1,782.77
VI Exceptional items	-	-	-	-	-	-	-
VII Profit (loss) after exceptional items and before Tax (V-VI)	(144.36)	78.04	1,188.71	685.49	(66.34)	1,874.19	1,782.77
VIII Tax Expense	(161.44)	23.15	351.45	194.11	(138.30)	433.43	753.02
(a) Current Tax	-	24.65	345.00	55.18	24.65	400.18	626.82
(b) Deferred Tax	24.88	(1.50)	6.45	115.82	23.37	33.25	126.20
(c) Short/Excess Provision for Prior Period	(186.32)	-	-	23.11	(186.32)	-	-
IX Profit (Loss) After Tax(VII-VIII)	17.08	54.89	837.26	491.37	71.96	1,440.76	1,029.75
X Profit(Loss) For Period Before Minority Interest	17.08	54.89	837.26	491.37	71.96	1,440.76	1,029.75
XI Profit (Loss) for the period	17.08	54.89	837.26	491.37	71.96	1,440.76	1,029.75
XII Other Comprehensive Income	-	-	-	-	-	-	-
a. i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	-
- Remeasurement gain/loss on defined benefit plan	-	-	-	-	-	-	-
ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-
- Deferred Tax on OCI	-	-	-	-	-	-	-
Total Comprehensive income, Net of tax	-	-	-	-	-	-	-
XIII Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	17.08	54.89	837.26	491.37	71.96	1,440.76	1,029.75
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	1,487.00	1,487.00
Face value of equity share capital (Per Share)	10.00	10.00	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	0.11	0.37	5.63	3.30	0.48	9.69	6.93
Diluted equity of Rs. 10/- each	0.11	0.37	5.63	3.30	0.48	9.69	6.93

Golden Legand Leasing and Finance Limited

CIN: L65990MH1984PLC033818

Statement of Unaudited Consolidated Assets and Liabilities as on September 30, 2026

Particulars	Note No.	As at September 30, 2026	As at March 31, 2026
ASSETS			
1. Financial assets			
a) Cash and cash equivalents	2	327.08	2,581.27
b) Bank balances other than cash and cash equivalents	2A	1,368.78	1,840.92
c) Receivables			
(i) Trade Receivables	3	119.11	119.11
d) Loans	4	6,554.10	6,548.59
		8,369.07	11,089.89
2. Non-Financial assets			
a) Current tax assets (Net)		-	-
b) Deferred tax Assets (Net)		(85.41)	(62.04)
c) Property, plant and equipment	5	574.17	482.74
d) Intangible assets	6	481.23	577.79
e) Non-Current Investments	7	-	-
f) Other non-financial assets	8	1,667.31	408.76
		2,637.30	1,407.25
Total assets		11,006.37	12,497.15
LIABILITIES AND EQUITY			
Liabilities			
1) Financial liabilities			
a) Payables	9		
(I) Trade payables			
(i) Total Outstanding Dues of Micro Enterprises and Small Enterprises		-	-
(ii) Total Outstanding dues other than Micro Enterprises & Small Enterprises		3,377.08	3,161.13
(II) Other payables			
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues other than micro enterprises & small enterprises		926.05	4,192.37
b) Borrowings	10	661.66	143.03
		4,964.79	7,496.53
2) Non-financial liabilities			
a) Provisions	11	39.50	47.91
b) Other non-financial liabilities	12	1,602.58	625.18
		1,642.08	673.09
3) Equity			
a) Equity share capital	13	1,487.00	1,487.00
b) Other equity	14	2,912.50	2,840.53
		4,399.50	4,327.53
b) Non-Controlling interest		-	-
		-	7,168.05
Total liabilities and equity		11,006.37	12,497.15



Golden Legand Leasing and Finance Limited
Unaudited Consolidated Cash flow Statement for the period ended September 30, 2026

Particulars	For the period ended September 30, 2026	For the year ended March 31, 2026
Cash flows from operating activities		
Profit before tax	(66.33)	1,782.77
Adjusted for :		
Interest on borrowings	3.69	1,125.15
Changes in Lien bank account	472.15	(1,804.97)
Depreciation and amortisation expense	150.55	286.60
Operating Profit before working capital changes	560.06	1,389.55
Changes in working capital		
Decrease / (Increase) in Trade and Other receivables	-	1,110.45
Decrease / (Increase) in loans & advances	(5.51)	(5,215.66)
Decrease / (Increase) in other financial assets	23.37	126.20
Decrease / (Increase) in other Non financial assets	(1,258.55)	(338.80)
Increase / (Decrease) in Trade and Other payables	(3,050.37)	5,308.20
Increase / (Decrease) in provision	(8.41)	39.15
Increase / (Decrease) in other liabilities	977.39	516.88
Cash Generated from Operations	(2,762.02)	2,935.97
Income taxes refund / (paid)	138.31	(753.02)
Net cash (used in)/generated from operating activities (A)	(2,623.71)	2,182.95
Cash flow from investing activities		
Purchase of property, plant and equipment	(145.42)	(204.66)
Decrease / (Increase) in other non current assets	-	2,149.77
Net cash (used in)/generated from investing activities (B)	(145.42)	1,945.11
Cash flow from financing activities		
Increase / (Decrease) in borrowings	518.64	(583.01)
Interest on borrowings	(3.69)	(1,125.15)
Net cash (used in)/generated from financing activities (C)	514.95	(1,708.16)
Net cash and cash equivalents (A + B + C)	(2,254.18)	2,419.90
Cash and cash equivalents at beginning of the period	2,581.27	161.36
	327.09	2,581.27

Note: Cash and Cash Equivalents

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	September 30, 2026	March 31, 2026
Cash on hand	11.75	15.93
Balance with bank	310.33	2,565.34
	322.09	2,581.26





GOLDEN LEGAND LEASING AND 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@glfl.com; contact@glfl.com

Notes on Financial Results:-

- 1 The above unaudited financial results for the quarter ended September 30, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on October 21, 2026. The statutory auditors have carried out limited review of above result.
- 2 The unaudited financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.
- 3 Segment reporting as per Ind AS 108 is not applicable as the company operates under a single Chief Operating Decision Maker (CODM)
- 4 The figures for the corresponding previous year/period have been regrouped/reclassified, wherever considered necessary, to make them comparable with the current period classification.
- 5 The Board of Directors has approved an investment of up to ₹500.00 lakhs in the equity share capital of Gullakart Private Limited, a wholly owned subsidiary of the Company. As at September 30, 2026, the Company has remitted ₹5.00 lakhs towards share application money, against which allotment is pending completion of statutory formalities. The balance commitment of ₹495.00 lakhs will be remitted in tranches as required by the subsidiary. The investment will be carried at cost in accordance with Ind AS 27, "Separate Financial Statements".

For, GOLDEN LEGAND LEASING AND FINANCE LTD.



Date:- 21-10-2026

Place:- Mumbai

**Managing Director
Divya Singh Kushwaha**



Limited review report on 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
GOLDEN LEGAND LEASING AND FINANCE LIMITED
Navi Mumbai

We have reviewed the accompanying statement of unaudited standalone financial results of Golden Legand Leasing and Finance Limited ("the company") for the half year ended on 30th September, 2026 except for the disclosures regarding 'public shareholding' and 'promoter group shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the company's management and has been approved by the board of directors/committee of board of directors. Our responsibility is to issue a report on these financial statements based on our review.

This Statement, which is the responsibility of the Company's Management and has been 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', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion 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 institute of chartered accountants of India. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis For Qualified Conclusion

Based on the information provided to us by the management of the Company, we give below the basis for qualified conclusion:

1. As per Note No. 6 to the Statement (being the same matter as reported in Note No. 4 to the Annual Financial Results for the year ended March 31, 2026), the Company had detected suspicious transactions undertaken by a sub-merchant, aggregating to Rs. 10,500.00 lakhs, subsequently reduced to Rs. 7,681.09 lakhs following voluntary settlement of smaller individual claims, without admission of any wrongdoing or primary liability on the part of the Company. The Company's bank account continues to remain under lien imposed by the investigating authorities to the extent of Rs. 7,681.09 lakhs. The matter is presently sub judice before the Hon'ble Supreme Court of India and other competent courts of law, and the Company has initiated and is actively pursuing appropriate legal proceedings and remedies available under applicable laws for the resolution of the matter and protection of its legitimate rights and interests. Pending adjudication of the ongoing judicial proceedings, the eventual financial outflow, if any, remains unascertainable and contingent upon the outcome thereof. Accordingly, the Company has not recognized any expense or provision in respect of this matter in the Statement.

2. Balances relating to trade receivables, trade payables, loans, borrowings, and other non-financial assets continue to be subject to confirmation, reconciliation and consequential adjustments, if any. During the quarter, the management has obtained confirmations from certain parties, which have been reconciled with the books of account and no material discrepancies were noted in respect thereof. However, confirmations in respect of the majority of the balances are yet to be obtained from the respective parties. In the absence of complete supporting confirmations and reconciliations for such balances, we are unable to comment upon the impact thereof, if any, on the accompanying Statement.



3. We highlighted a material concern regarding the non-payment of certain statutory dues by the company. As of September 30, 2026, payment for tax Deducted at source (TDS), and GST amount of Rs. 129.00 Lacs remain outstanding, creating a significant financial obligation.

Qualified Conclusion

Based on our review conducted as above, except for the effects/possible effects of our observation stated in "Basis for qualified conclusion" para (including non-quantification for the reasons stated herein) nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results are prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has no disclosed the information required to be disclosed in terms of regulation 33 of the listing regulations, 2015 the manner in which it is to be disclosed, or that it contain any material misstatement.

Other Matter

Attention is drawn to the fact that the figures for the half year ended September 30, 2026 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the half year of the current financial year. The figures up to the end of the half year ended September 30, 2026 had only been reviewed and not subjected to audit.

FOR H. RAJEN & CO
CHARTERED ACCOUNTANTS
FRN-108351W

CA RAJENDRA DESAI
PARTNER M.NO:011307

UDIN : 26011307PTKLPA4563

DATE: - 21/10/2026

PLACE: MUMBAI





GOLDEN LEGAND LEASING & FINANCE LTD.

CIN: L65990MH1984PLC033818

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

Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended on September 30, 2026

Standalone Financial of Profit and Loss

(₹ In Lakhs except per share data)

Particulars	Quarter Ended				Six Month Ended		Year Ended
	30-09-2026	30-06-2026	30-09-2025	30-06-2025	30-09-2026	30-09-2025	31-03-2026
A Whether results are audited or unaudited	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
I Revenue From Operations							
Net sales or Revenue from Operations	704.62	921.36	7,670.35	3,595.12	1,625.97	11,265.47	18,358.82
II Other Income	0.35	-	-	-	0.35	-	-
III Total Income (I+II)	704.97	921.36	7,670.35	3,595.12	1,626.32	11,265.47	18,358.82
IV Expenses							
a Employee benefit expense	276.60	324.26	304.54	305.20	600.86	609.73	1,436.85
b Finance Costs	0.95	2.74	542.74	119.61	3.69	662.35	1,125.15
c Depreciation and amortisation expense	71.88	78.67	64.59	61.43	150.55	126.02	286.60
d Other Expenses	499.90	437.65	5,569.77	2,423.40	937.56	7,993.17	13,727.45
Total Expenses (IV)	849.33	843.32	6,481.65	2,909.63	1,692.66	9,391.28	16,576.05
V Profit(loss) before exceptional items and tax (III-IV)	(144.36)	78.04	1,188.71	685.49	(66.34)	1,874.19	1,782.77
VI Exceptional items	-	-	-	-	-	-	-
VII Profit (loss) after exceptional items and before Tax (V-VI)	(144.36)	78.04	1,188.71	685.49	(66.34)	1,874.19	1,782.77
VIII Tax Expense	(161.44)	23.15	351.45	194.11	(138.30)	433.43	753.02
(a) Current Tax	-	24.65	345.00	55.18	24.65	400.18	626.82
(b) Deferred Tax	24.88	(1.50)	6.45	115.82	23.37	33.25	126.20
(c) Short/Excess Provision for Prior Period	(186.32)	-	-	23.11	(186.32)	-	-
IX Profit (Loss) After Tax(VII-VIII)	17.08	54.89	837.26	491.37	71.96	1,440.76	1,029.75
X Profit(Loss) For Period Before Minority Interest	17.08	54.89	837.26	491.37	71.96	1,440.76	1,029.75
XI Profit (Loss) for the period	17.08	54.89	837.26	491.37	71.96	1,440.76	1,029.75
XII Other Comprehensive Income	-	-	-	-	-	-	-
a. i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	-
- Remeasurement gain/loss on defined benefit plan	-	-	-	-	-	-	-
ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-
- Deferred Tax on OCI	-	-	-	-	-	-	-
Total Comprehensive income, Net of tax	-	-	-	-	-	-	-
XIII Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	17.08	54.89	837.26	491.37	71.96	1,440.76	1,029.75
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	1,487.00	1,487.00
Face value of equity share capital (Per Share)	10.00	10.00	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	0.11	0.37	5.63	3.30	0.48	9.69	6.93
Diluted equity of Rs. 10/- each	0.11	0.37	5.63	3.30	0.48	9.69	6.93



Golden Legand Leasing and Finance Limited

CIN: L65990MH1984PLC033818

Statement of Unaudited Standalone Assets and Liabilities as on September 30, 2026

Particulars	Note No.	As at September 30, 2026	As at March 31, 2026
ASSETS			
1. Financial assets			
a) Cash and cash equivalents	2	322.08	2,581.27
b) Bank balances other than cash and cash equivalents	2A	1,368.78	1,840.92
c) Receivables			
(i) Trade Receivables	3	119.11	119.11
d) Loans	4	6,554.10	6,548.59
		8,364.07	11,089.89
2. Non-Financial assets			
a) Current tax assets (Net)		-	-
b) Deferred tax Assets (Net)		(85.41)	(62.04)
c) Property, plant and equipment	5	574.17	482.74
d) Intangible assets	6	481.23	577.79
e) Non-Current Investments	7	5.00	
f) Other non-financial assets	8	1,667.31	408.76
		2,642.30	1,407.25
Total assets		11,006.37	12,497.15
LIABILITIES AND EQUITY			
Liabilities			
1) Financial liabilities			
a) Payables	9		
(I) Trade payables			
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues other than micro enterprises & small enterprises		3,377.08	3,161.13
(II) Other payables			
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues other than micro enterprises & small enterprises		926.05	4,192.37
b) Borrowings	10	661.66	143.03
		4,964.79	7,496.53
2) Non-financial liabilities			
a) Provisions	11	39.50	47.91
b) Other non-financial liabilities	12	1,602.58	625.18
		1,642.08	673.09
3) Equity			
a) Equity share capital	13	1,487.00	1,487.00
b) Other equity	14	2,912.50	2,840.53
		4,399.50	4,327.53
Total liabilities and equity		11,006.37	12,497.15



Golden Legand Leasing and Finance Limited
Standalone Unaudited Cash flow Statement for the period ended September 30, 2026

Particulars	For the period ended September 30, 2026	For the year ended March 31, 2026
Cash flows from operating activities		
Profit before tax	(66.33)	1,782.77
Adjusted for :		
Interest on borrowings	3.69	1,125.15
Changes in Lien bank account	472.15	(1,804.97)
Depreciation and amortisation expense	150.55	286.60
Operating Profit before working capital changes	560.06	1,389.55
Changes in working capital		
Decrease / (Increase) in Trade and Other receivables	-	1,110.45
Decrease / (Increase) in loans & advances	(5.51)	(5,215.66)
Decrease / (Increase) in other financial assets	23.37	126.20
Decrease / (Increase) in other Non financial assets	(1,258.55)	(338.80)
Increase / (Decrease) in Trade and Other payables	(3,050.37)	5,308.20
Increase / (Decrease) in provision	(8.41)	39.15
Increase / (Decrease) in other liabilities	977.39	516.88
Cash Generated from Operations	(2,762.02)	2,935.97
Income taxes refund / (paid)	138.31	(753.02)
Net cash (used in)/generated from operating activities (A)	(2,623.71)	2,182.95
Cash flow from investing activities		
Purchase of property, plant and equipment	(145.42)	(204.66)
Decrease / (Increase) in other non current assets	(5.00)	2,149.77
Net cash (used in)/generated from investing activities (B)	(150.42)	1,945.11
Cash flow from financing activities		
Increase / (Decrease) in borrowings	518.64	(583.01)
Interest on borrowings	(3.69)	(1,125.15)
Net cash (used in)/generated from financing activities (C)	514.95	(1,708.16)
Net cash and cash equivalents (A + B + C)	(2,259.18)	2,419.90
Cash and cash equivalents at beginning of the period	2,581.27	161.36
	322.09	2,581.27

Note: Cash and Cash Equivalents

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	September 30, 2026	March 31, 2026
Cash on hand	11.75	15.93
Balance with bank	310.33	2,565.34
	322.09	2,581.26





GOLDEN LEGAND LEASING AND FINANCE LTD.

CIN: L65990MH1984PLC033818

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

Notes on Financial Results:-

- 1 The above unaudited financial results for the quarter ended September 30, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on October 21, 2026. The statutory auditors have carried out limited review of above result.
- 2 The unaudited financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.
- 3 Segment reporting as per Ind AS 108 is not applicable as the company operates under a single Chief Operating Decision Maker (CODM)
- 4 The figures for the corresponding previous year/period have been regrouped/reclassified, wherever considered necessary, to make them comparable with the current period classification.
- 5 During the quarter ended June 30, 2026, the Company incorporated Gullakkart Private Limited (CIN: U66190MR2026PTC475746) as its wholly owned subsidiary on April 18, 2026. The requisite disclosure in this regard was made under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The subsidiary has not commenced business operations during the quarter, as the opening of its bank account was delayed on account of delay in receipt of its Permanent Account Number (PAN). Consequently, no capital has been infused by the Company into the subsidiary as at June 30, 2026, and the subsidiary has had no transactions during the quarter. The Company has proposed to subscribe to the share capital of Gullakkart Private Limited, its wholly owned subsidiary, for an aggregate amount of ₹5,00,00,000. As at the reporting date, ₹5,00,000 has been remitted towards the proposed subscription, and the balance amount of ₹4,95,00,000 remains to be remitted.
- 6 The Company detected suspicious transactions perpetrated by a merchant 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 ₹7,681.09 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 ₹7,681.09 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.

For, GOLDEN LEGAND LEASING AND FINANCE LTD.



Date:- 21-10-2026

Place:- Mumbai

**Managing Director
Divya Singh Kushwaha**