



HB LEASING AND FINANCE CO. LTD.

Regd. Office : Plot No. 31, Echelon Institutional Area, Sector - 32, Gurugram -122001 (Haryana)
Ph.:0124-4675500, Fax:0124-4370985, E-mail:corporate@hbleasing.com
Website : www.hbleasing.com, CIN : L65910HR1982PLC034071

10th August, 2026

Listing Centre

The Listing Department
BSE Limited,
Pheroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

Company Code: 508956

Sub: Outcome of Board Meeting held on 10th August, 2026 and Forwarding of Un-Audited Financial Results for the Quarter ended on 30th June, 2026

Dear Sir/Madam,

Pursuant to Regulation 30 and 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e 10th August, 2026 *inter-alia*, has considered and approved the Un-Audited Financial Results of the Company for the Quarter ended on 30th June, 2026

A copy of the above Un-audited Financial Results along with the Limited Review Report thereon issued by the Statutory Auditors, M/s N.C. Aggarwal & Co. is attached.

The Board Meeting commenced at 12:05 P.M. and concluded at 12.48 P.M.

You are requested to take note of same.

Thanking you,

Yours faithfully,

For **HB Leasing & Finance Company Limited**



ANIL GOYAL
Managing Director
DIN: 00001938

Encl: As Above

Independent Auditor's Review Report on Quarterly Unaudited Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**To****The Board of Directors of****HB LEASING AND FINANCE COMPANY LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results of HB Leasing and Finance Company Limited ('the Company') for the quarter ended 30th June 2026 ('the statement'), being submitted by the Company pursuant to the requirement of Regulations 33 of SEBI (Listing obligations and disclosure requirements) Regulations, 2015, as amended ('the Listing Regulations').
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 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 express a conclusion on the statement based on our review.
3. We conducted our review of the statements 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 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For N.C. Aggarwal & Co.**Chartered Accountants**

Firm Registration No. 003273N

**G. K. Aggarwal**

Partner

M. No. 086622

Date: 10th August, 2026

Place: Gurugram

UDIN: 26086622NFSRMD2653



HB LEASING AND FINANCE COMPANY LIMITED
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E-mail : corporate@hbleasing.com, Website: www.hbleasing.com
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STATEMENT OF UN-AUDITED FINANCIAL RESULTS
FOR THE QUARTER ENDED 30TH JUNE, 2026

(Rs. in Lakhs)

S.No	Particulars	Quarter Ended			Year Ended
		30.6.2026	31.03.2026	30.06.2025	31.03.2026
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1.	Revenue from Operations				
	a) Fee and Advisory Income / Interest Income	4.11	4.07	4.11	16.50
	b) Dividend Income	0.00	0.00	0.00	0.01
	c) Net Gain on fair value changes	0.06	0.00	0.00	0.00
	d) Net Profit in Equity derivative trading / Share dealing	0.00	11.20	0.10	11.20
	Total	4.17	15.27	4.21	27.71
2.	Other Income	0.00	0.00	0.00	0.00
3.	Total Income (1+2)	4.17	15.27	4.21	27.71
4.	Expenses				
	a) Depreciation and amortisation expense	0.00	0.00	0.01	0.02
	b) Employee benefit expense	6.06	6.58	4.74	21.61
	c) Other expenses	8.31	6.08	7.41	27.21
	d) Net Loss on fair value changes	0.00	6.60	0.00	6.49
	e) Net Loss in Equity derivative trading / Share dealing	14.20	0.00	0.00	0.00
	f) Contingent provision against standard assets	0.00	0.00	0.00	0.00
	Total Expense (4)	28.57	19.26	12.16	55.33
5.	Profit/(Loss) Before Tax (3-4)	(24.40)	(3.99)	(7.95)	(27.62)
6.	Tax Expense				
	a) Current tax	0.00	0.00	0.00	0.00
	b) Deferred tax/(credit)	0.29	(0.31)	0.13	(0.17)
	Total tax expense	0.29	(0.31)	0.13	(0.17)
7.	Profit/(Loss) for the period (5-6)	(24.69)	(3.68)	(8.08)	(27.45)
8.	Other Comprehensive Income				
	Items that will not be reclassified to profit or loss				
	- Net change in Fair Value of Investments carried at FVTOCI	0.00	0.00	0.00	0.00
	- Remeasurement gain/ (losses) on defined benefit plan	0.00	0.87	0.00	0.87
	- Income tax relating to above mentioned item	0.00	0.00	0.00	0.00
	Other Comprehensive Income	0.00	0.87	0.00	0.87
9.	Total Comprehensive Income for the period (7+8)	(24.69)	(2.81)	(8.08)	(26.58)
10.	Paid-up Equity Share capital (Rs. 10/- per share)	1286.27	1286.27	1286.27	1286.27
11.	Reserves excluding Revaluation Reserves	N.A.	N.A.	N.A.	(742.20)
12.	Earnings Per Equity Share (EPS)- Not Annualised (Rs.)				
	a) Basic	(0.19)	(0.03)	(0.06)	(0.21)
	b) Diluted	(0.19)	(0.03)	(0.06)	(0.21)

See accompanying notes to the Financial Results.



Notes:

- 1 The above Financial Results were placed before and reviewed by the Audit Committee at its meeting held on 10th August, 2026 and approved by the Board of Directors at its meeting held on the same date.
- 2 These financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rule, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 3 The Company is registered as NBFC with RBI & at present there are no reportable segment as per Indian Accounting Standard - 108 on "Operating Segments" in respect of the Company.
- 4 The Statutory Auditors have carried out Limited Review of the Financial Results of the company for the first quarter ended 30th June, 2026 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified opinion on these results.
- 5 The Government of India vide notification dated 21st November, 2025 had notified the implementation framework in respect of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, which consolidate and replace 29 (twenty-nine) existing labour laws. The Ministry of Labour and Employment had also published draft Central Rules and FAQs to facilitate the assessment of the financial impact arising from New Labour Codes. The said central rules have been made effective w.e.f. 08th May, 2026.

Based on the assessment carried out by the Company and on the basis of information presently available, in line with the guidance issued by the Institute of Chartered Accountants of India, the incremental impact of the aforesaid changes on employee benefits liability is not material and has been recognised in the financial results for the quarter and year ended 31st March, 2026. The Company will continue to monitor further developments relating to the Labour Codes and evaluate the impact, if any, in future on the measurement of employee benefits liability

- 6 The figures of the quarters ended 31st March, 2026 are the balancing figures between the audited figures in respect of the full financial year and published year to date figures up to the third quarter of the relevant financial year. The figures upto the end of the third quarter of previous financial year had only been reviewed and not subject to audit.
- 7 Previous Period/ Year figures have been regrouped and/ or rearranged, wherever necessary to make them comparable with the current period/ year.

For HB Leasing and Finance Company Limited


ANIL GOYAL
(Managing Director)
DIN: 00001938

Place : Gurugram

Date : 10th August, 2026