



INDIA LEASE DEVELOPMENT LIMITED

Corporate Identity Number: L74899DL1984PLC019218

Regd. Office: MGF HOUSE, 4/17-B, ASAF ALI ROAD, NEW DELHI – 110002

Phones: 41520070 Fax: 41503479

website: www.indialease.com E-mail : info@indialease.com

GSTIN: 07AAACI0149R1ZB

No. BSE/2026-2027/009

August 11, 2026

The Manager,
Listing Department,
Bombay Stock Exchange Limited,
25th Floor, P.J. Towers,
Dalal Street, Mumbai - 400001

Scrip Code : 500202

Re: Outcome of Board Meeting - Submission of Standalone Unaudited Financial Results of the company for the quarter ended June 30, 2026 along with Limited Review Report submitted by the Statutory Auditors under IND-AS Rules.

Dear Sir/Madam,

In terms of Regulation 29(1)(a) of SEBI (LODR) Regulations, 2015, kindly be informed that in the meeting of the Board of Directors held today, Tuesday, the August 11, 2026, the Board on the recommendations of Audit Committee, have considered and taken on record the following:-

Standalone Unaudited Financial Results of the company along with Limited Review Report submitted by the Statutory Auditors for the quarter ended June 30, 2026 under IND-AS Rules as per copy enclosed, in compliance of Regulation 33 of SEBI (LODR) Regulations, 2015.

Extract of Statement of Unaudited Standalone Financial Results for the quarter ended June 30, 2026 pursuant to Regulation 47(3) shall be published in the newspapers within 48 hours of the conclusion of the meeting.

The above results will also be available on website of the company www.indialease.com and also available on the website of the Stock Exchange at www.bseindia.com

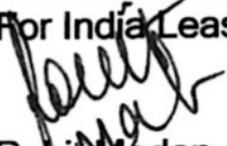
The above results are also being uploaded on the Listing Portal in XBRL and PDF format.

The Trading Window was closed since July 01, 2026 and shall reopen on August 13, 2026.

The Board meeting commenced at 01:45 p.m. and concluded at 02:45 p.m.

Kindly take the above information on record.

Yours faithfully,
For India Lease Development Limited


Rohit Madan
Manager, Company Secretary & CFO

JAGDISH CHAND & CO.

CHARTERED ACCOUNTANTS

H-20, LGF, GREEN PARK (MAIN), NEW DELHI- 110 016, INDIA
Phones: 26533626, 41759467 Fax: 41759467 email: mail@jcandco.org

To
The Board of Directors
INDIA LEASE DEVELOPMENT LIMITED

LIMITED REVIEW REPORT OF THE INDEPENDENT AUDITORS ON THE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE 30, 2026

1. We have reviewed the accompanying Statement of Unaudited Financial Results of INDIA LEASE DEVELOPMENT LIMITED (the 'Company') for quarter ended June 30, 2026 (the 'Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, as amended (the "Listing Regulations").
2. The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, and in compliance with Regulation 33 of the Listing Regulations is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Emphasis of Matter

Company had not satisfied the Principal Business Criteria prescribed under Section 45-I(f) of the Reserve Bank of India Act, 1934, since its Financial Assets constituted less than 50% of its Total Assets as at March 31, 2026 and also during quarter ended June 30, 2026 (Refer Note 4).

Our report on the statement is not modified in respect of the above matter.

OFFICES AT AHMEDABAD, NOIDA, BHIWADI, PATNA



5. 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 aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement, except
- i. Fair Value Changes in the value of long-term investments has not been made in above financial results as explained in the notes published and as in view of the management, this will be considered in the audited accounts for the year ended March 31, 2027. In opinion of Management the effect of the same is not expected to be material.

Our report on the statement is not modified in respect of the above matter.

For JAGDISH CHAND & CO.

Firm Registration Number: 000129N

Chartered Accountants

Preeti

Preeti Basniwal

Partner

Membership Number: 531468

UDIN: 26531468 EFOXNG 3582



Date: August 11, 2026

Place of Signature: New Delhi



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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

S.No.	Particulars	(₹ In Lakhs Except EPS)			
		For the quarter ended			Year Ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
	Revenue from Operations				
i	Interest Income	12.20	12.58	12.52	52.13
ii	Dividend Income	0.20	0.26	0.23	0.93
iii	Rental Income	-	-	-	-
iv	Fees and commission Income	-	-	-	-
v	Net gain on fair value changes	3.24	9.13	-	9.13
vi	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-
vii	Sale of products (including Excise Duty)	-	-	-	-
viii	Sale of services	-	-	-	-
ix	Others (to be specified)	-	-	-	-
I	Total revenue from operations	15.64	21.97	12.75	62.19
II	Other Income				
	Profit on Sale of Investments	-	-	-	2.81
	Misc Income	0.01	0.30	0.01	0.33
	Total	0.01	0.30	0.01	3.14
III	Total Income (I + II)	15.65	22.27	12.76	65.33
	Expenses				
i	Finance Costs	-	-	-	-
ii	Fees and commission expense	-	-	-	-
iii	Net Loss on fair value changes	-	-	-	-
iv	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-
v	Impairment on financial instruments	-	-	-	-
vi	Cost of material consumed	-	-	-	-
vii	Purchase of Stock-in-trade	-	-	-	-
viii	changes in Inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-
ix	Employee benefits expense	8.10	10.37	8.14	34.90
x	Depreciation, amortisation and impairment	0.01	0.04	0.01	0.06
xi	Other expenses	3.55	3.57	3.56	15.52
xii	Legal & Professional Expenses	6.64	2.18	6.57	12.75
xiii	Bad Debts written off	-	-	-	-
xiv	Inter Corporate Deposit written off	-	-	-	-
xv	Property, Plant & Equipments written off	-	-	-	-
IV	Total Expenses	18.30	16.16	18.28	63.23
V	Profit / (Loss) before Exceptional items and tax (III-IV)	(2.65)	6.11	(5.52)	2.10
VI	Exceptional items	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(2.65)	6.11	(5.52)	2.10
VIII	Tax expenses				
	(a) Current Tax	-	-	-	-
	(b) Deferred Tax charge	-	-	-	-
	(c) Tax adjustment (excess)/ short provision of earlier years	-	-	-	-





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IX	Net Profit / (Loss) for the period from continuing operations (VII-VIII)	(2.65)	6.11	(5.52)	2.10
X	Profit/(Loss) from discontinued operations	-	-	-	-
XI	Tax Expenses of discontinued operations	-	-	-	-
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	(2.65)	6.11	(5.52)	2.10
XIV	Other comprehensive Income				
A	(i) Items that will not be reclassified to profit and loss in subsequent period, net of tax	-	(40.25)	-	(76.05)
	(ii) Items that will be reclassified to profit and loss in subsequent period, net of tax	-	-	-	-
	Subtotal (A)	-	(40.25)	-	(76.05)
B	(i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Subtotal (B)	-	-	-	-
	Other Comprehensive Income (A + B)	-	(40.25)	-	(76.05)
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	(2.65)	(34.14)	(5.52)	(73.95)
XVI	Paid-up Equity Share Capital (Face Value of ₹ 10/- per Share)	1,470.02	1,470.02	1,470.02	1,470.02
XVII	Reserves excluding Revaluation Reserves as per Balance Sheet				(533.66)
XVIII	Earning per Equity Share (for continuing operations) (Face Value of ₹ 10/- each)				
	Basic (₹)	(0.02)	0.04	(0.04)	0.01
	Diluted (₹)	(0.02)	0.04	(0.04)	0.01
XIX	Earning per Equity Share (for discontinued operations) (Face Value of ₹ 10/- each)				
	Basic (₹)	-	-	-	-
	Diluted (₹)	-	-	-	-
XX	Earning per Equity Share (for continuing and discontinued operations) (Face Value of ₹ 10/- each)				
	Basic (₹)	(0.02)	0.04	(0.04)	0.01
	Diluted (₹)	(0.02)	0.04	(0.04)	0.01



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NOTES

- 1 The above Unaudited Financial Results are in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 were reviewed by the Audit Committee meeting held on Tuesday, August 11, 2026 and thereafter approved and taken on record by the Board of Directors in their meeting held on Tuesday, August 11, 2026.
- 2 This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 The Statutory Auditors have carried out Limited Review of the Financial Results of the company for the quarter ended June 30, 2026 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified report of the above results.
- 4 The Auditors observation in their Limited review report on financial results for quarter ended 30th June, 2026 relates to:-
 - i. Non Compliance of Reserve Bank of India (RBI) Principal Business Criteria :
The Company has not satisfied the principal business criteria prescribed under Section 45-I(f) of the Reserve Bank of India Act, 1934, based on its asset pattern as at 31st March 2026 and also during quarter ended 30th June, 2026, since financial assets are less than 50% of total assets.

Management Comments;

 - i. The investments made in Bank fixed deposits are primarily for safety, liquidity management, and treasury purposes pending deployment in financing activities on account of volatile market conditions, such deployment is temporary in nature and not with the intention of changing the principal business of the Company.
 - ii. Management believes that the above deviation is temporary in nature and does not materially affect the going concern status and nature of the business of the Company.
- 5 The Company is primarily engaged in the business of financing and there are no separate reportable segments identified as per the Ind AS 108 - Segment Reporting.
- 6 The Company has discontinued fresh hire purchase/leasing business. The financial results have been prepared on a going concern basis despite Cumulative losses. The Management is of the view that the Company by realization of the assets will be able to generate enough funds to pay off its entire liabilities. In view of the above the accounts have been prepared on the assumption that the Company will continue as a Going Concern.
- 7 In view of carried forward losses and unabsorbed depreciation no provision for tax has been made.
- 8 The figures for the quarter ended March 31, 2026 are the balancing figures in respect of financial results between audited figures of the financial year ended March 31, 2026 and un-audited published year to date figures upto 3rd quarter i.e. December 31, 2025, which were subject to Limited Review.
- 9 Fair Value change in the value of long term investment will be considered in the audited accounts for the year ending March 31, 2027. The effect of the same is not expected to be material.
- 10 Previous year/periods figures have been regrouped / reclassified, whenever necessary.
- 11 The financial results are available on the website of Bombay Stock Exchange Ltd. (www.bseindia.com) and the website of the Company i.e www.indialease.com.

By order of the Board of Directors
For India Lease Development Limited


Rajiv Gupta
Chairman
DIN : 00022964

Place : New Delhi
Date : August 11, 2026

