



Gowra Leasing & Finance Limited

CIN: L65910TG1993PLC015349

Regd. Office: No.501, 5th Floor, Gowra Grand, Behind Gowra Plaza, 1-8-384 & 385, S.P. Road, Begumpet, Secunderabad – 500003 ■ Tel.040-27843086, 27843091 ■ Fax: 040-27816817

E-mail: glfl@gowra.net ; info@gowraleasing.com ■ Website: www.gowraleasing.com

October 26, 2026

GLFL/BSE/ 100/2026-27

To
The Manager,
Department of Corporate Services,
BSE Limited,
PhirozeJeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400001.

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on 26th October, 2026

With reference to the cited subject, we submit that the Board of Directors at their meeting held on Monday, October 26, 2026 which commenced at 04.30 p.m. and concluded at 06:30 p.m. at the registered office of the Company at 501, 5th Floor, Gowra Grand, 1-8-384 & 385, S.P. Road, Begumpet, Secunderabad-500003, have inter-alia, considered and approved the unaudited financial results for the quarter and half year ended September 30, 2026 and the limited review report for the quarter and half year ended September 30, 2026 obtained from M/s Dagliya & Co., Statutory Auditors of the Company. Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, copy of the same are enclosed herewith.

We request you to kindly take the above on record.

Yours Faithfully,

For GOWRA LEASING & FINANCE LIMITED

SRINIVAS
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GOWRA
Digitally signed
by SRINIVAS
GOWRA
Date:
2026.10.26
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(Srinivas Gowra)
Managing Director

Encl: As Above



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Unaudited Financial Results for the Quarter ended 30.09.2026

(Rs. In Lakhs)

Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Reviewed)	30.06.2026 (Reviewed)	30.09.2025 (Reviewed)	30.09.2026 (Reviewed)	30.09.2025 (Reviewed)	31.03.2026 (Audited)
I	Revenue from operations						
	Interest	442.61	389.82	286.89	832.43	548.46	1130.17
	Dividend Income	0.00	0.00	0.00	0.00	0.00	0.00
	Rental Income	0.00	0.00	0.00	0.00	0.00	0.00
	Profit on Sale of Investment	0.00	0.00	0.00	0.00	0.00	0.00
	Fees and Commission Income	0.00	0.00	0.00	0.00	0.00	0.00
	Net Gain/(Loss) on fair value changes	0.00	0.00	0.00	0.00	0.00	0.00
	other Charges	2.78	5.82	0.06	8.60	0.09	8.77
	Total Revenue from Operations	445.39	395.64	286.95	841.03	548.55	1138.94
II	Other Income	31.00	63.50	0.97	94.50	1.62	21.00
III	Total Revenue (I + II)	476.39	459.14	287.92	935.53	550.17	1159.94
IV	Expenses						
	Finance costs	69.49	47.26	80.78	116.75	149.16	249.26
	Employee benefit expenses	16.73	13.65	33.54	30.38	47.49	80.47
	Depreciation and amortization	0.31	0.25	0.10	0.56	0.20	0.98
	Fees and Commission expense	0.00	0.00	0.00	0.00	0.00	0.00
	Net loss on fair value changes	0.00	0.00	0.00	0.00	0.00	0.00
	Impairment allowances on loans	0.00	0.00	0.00	0.00	0.00	0.00
	Other Expenses	8.85	13.53	13.96	22.38	21.27	55.14
V	Total Expenses	95.38	74.69	128.38	170.07	218.12	385.85
VI	Profit/(Loss) before Tax (III-IV)	381.01	384.45	159.54	765.46	332.05	774.09
VII	Tax Expenses						
	a. Current Tax	95.13	97.86	38.21	192.99	81.90	194.82
	b. Taxes of Earlier Years	0.00	-0.64	0.00	-0.64	0.00	-1.40
	b. Deferred Tax (net)	0.76	(1.10)	1.95	(0.34)	1.68	0.17
	Total tax expenses	95.89	96.12	40.16	192.01	83.58	193.59
VIII	Profit /(Loss) for the period from continuing operation (V-VI)	285.12	288.33	119.38	573.45	248.47	580.50
IX	Other Comprehensive income/(loss) for the Period	0.00	0.00	0.00	0.00	0.00	0.00
X	Total Comprehensive income/ (loss) for the period,net of tax	285.12	288.33	119.38	573.45	248.47	580.50
XI	Paid -up Equity Share Capital (Face value of Rs. 10/-Per share)	774.79	774.79	545.45	774.79	545.45	774.79
XII	Earning per equity share						
	Basic	3.68	3.72	2.19	7.40	4.56	9.48
	Diluted	3.68	3.72	2.19	7.40	4.56	9.48

Part II : Statement of Assets and Liabilities

(Rs. In Lakhs)

	Assets	As at 30.09.2026	As at 30.09.2025	As at 31.03.2026
		Reviewed	Reviewed	Audited
1	Financial Asset			
	Cash and cash equivalents	31.73	43.79	4.51
	Bank Balance other than (a) above	0.00	0.00	0.00
	Derivative financial instruments			
	Receivables			
	(I) Trade Receivables	0.00	0.00	0.00
	(II) Other Receivables	0.00	0.00	0.00
	Loans	8796.28	5863.32	8258.77
	Investments	0.00	0.00	0.00
	Other Financial assets	6.70	11.72	6.62

2	Non Financial Asset			
	Inventories	0.00	0.00	0.00
	Current tax assets (Net)	137.61	84.82	0.00
	Deferred tax Assets (Net)	5.79	3.95	5.46
	Investment Property	300.00	300.00	300.00
	Property, Plant and Equipment	53.83	54.37	54.33
	Capital work-in-progress	0.00	0.00	0.00
	Intangible assets under development	0.00	0.00	0.00
	Goodwill	0.00	0.00	0.00
	Other Intangible assets	0.49	0.63	0.55
	Other non-financial assets (to be specified)	1.63	1.91	1.07
	TOTAL ASSETS	9334.06	6364.51	8631.31
	Equity and liabilities			
1	Equity			
	Equity attributable to owners of parent			
	Equity share capital	774.79	545.45	774.79
	Other equity	6573.25	3045.05	5964.79
	Total equity attributable to owners of parent	7348.04	3590.50	6739.58
	Non controlling interest	0.00	0.00	0.00
	Total equity	7348.04	3590.50	6739.58
2	Liabilities			
2.1	Financial Liabilities			
(a)	Derivative financial instruments	0.00	0.00	0.00
(b)	Payables			
	(I) Trade Payables	0.00	0.00	0.00
	(II) Other Payables	7.78	7.99	0.82
(C)	Debt Securities	0.00	0.00	0.00
(d)	Borrowings (Other than Debt Securities)	0.00	0.00	0.00
(e)	Deposits	0.00	0.00	0.00
(f)	Subordinated Liabilities	0.00	0.00	0.00
(g)	Other financial liabilities	3.70	2.76	1.27
(h)	Unsecured Loans	1718.94	2663.81	1779.09
2.2	Non-Financial Liabilities			
(a)	Current tax liabilities (Net)	194.42	84.29	2.85
(b)	Provisions	22.66	15.16	21.55
(C)	Deferred tax liabilities (Net)	0.00	0.00	0.00
(d)	Other non-financial liabilities	38.52	0.00	86.15
	Total liabilities	1986.02	2774.01	1891.73
	TOTAL EQUITY AND LIABILITIES	9334.06	6364.51	8631.31

Notes:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 26.10.2026
- 2 The Statutory Auditors have carried out a limited review of the Financial Results for the quarter ended 30.09.2026, in accordance with Regulation 33 of SEBI (LODR) Regulations, 2015.
- 3 Figures for the previous quarter and year have been regrouped / rearranged, wherever necessary.
- 4 Deferred tax provision for the previous year was made at the year end.

By order of the Board of Directors
for **GOWRA LEASING & FINANCE LTD**

SRINIVAS Digitally signed by
GOWRA SRINIVAS GOWRA
Date: 2026.10.26
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Place: Secunderabad
Date: 26.10.2026

(GOWRA SRINIVAS)
Managing Director



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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

(Rs. In lakhs)

PARTICULAR	Half year ended		Year ended
	30.09.2026 (Reviewed)	30.09.2025 (Reviewed)	31.03.2026 (Audited)
A. Operating activities			
Profit before tax	765.46	332.05	774.09
Adjustments for reconcile profit (loss)			
Adjustments for finance costs	0.00	0.00	0.00
Adjustments for decrease (increase) in inventories	0.00	0.00	0.00
Adjustments for decrease (increase) in trade receivables, current	0.00	0.00	0.00
Adjustments for decrease (increase) in trade receivables, non-current	0.00	0.00	0.00
Adjustments for decrease (increase) in other current assets	-537.51	-743.31	-3138.77
Adjustments for decrease (increase) in other non-current assets	-138.25	9.07	15.01
Adjustments for other financial assets, non-current	0.00	0.00	0.00
Adjustments for other financial assets, current	0.00	0.00	0.00
Adjustments for other bank balances	0.00	0.00	0.00
Adjustments for increase (decrease) in trade payables, current	0.00	0.00	0.00
Adjustments for increase (decrease) in trade payables, non-current	0.00	0.00	0.00
Adjustments for increase (decrease) in other current liabilities	0.00	0.00	0.00
Adjustments for increase (decrease) in other non-current liabilities	0.00	0.00	0.00
Adjustments for depreciation and amortisation expense	0.56	0.20	0.98
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00	0.00	0.00
Adjustments for provisions, current	0.00	-6.81	-8.53
Adjustments for provisions, non-current	1.34	1.86	7.85
Adjustments for other financial liabilities, current	154.52	2.06	82.13
Adjustments for other financial liabilities, non-current	0.00	0.00	0.00
Adjustments for unrealised foreign exchange losses gains	0.00	0.00	0.00
Adjustments for dividend income	0.00	0.00	0.00
Adjustments for interest income	0.00	0.00	0.00
Adjustments for share-based payments	0.00	0.00	0.00
Adjustments for fair value losses (gains)	0.00	0.00	0.00
Adjustments for undistributed profits of associates	0.00	0.00	0.00
Other adjustments for which cash effects are investing or financing cash flow	0.00	0.00	0.00
Other adjustments to reconcile profit (loss) - Profit on sale of asset	0.00	0.00	0.34
Other adjustments for non-cash items	0.00	0.00	0.00
partnerships	0.00	0.00	0.00
Total adjustments for reconcile profit (loss)	-519.33	-736.92	-3040.99
Net cash flows from (used in) operations	246.14	-404.87	-2266.90
Dividends received	0.00	0.00	0.00
Interest paid	0.00	0.00	0.00
Interest received	0.00	0.00	0.00
Income taxes paid (refund)	193.77	84.82	193.42
Other inflows (outflows) of cash	0.00	0.00	0.00
Net cash flows from (used in) operating activities	52.37	-489.69	-2460.32
B. Cash flows from used in investing activities			
Cash flows from losing control of subsidiaries or other businesses	0.00	0.00	0.00
Cash flows used in obtaining control of subsidiaries or other businesses	0.00	0.00	0.00
Other cash receipts from sales of equity or debt instruments of other entities	0.00	0.00	0.00
Other cash payments to acquire equity or debt instruments of other entities	0.00	0.00	0.00
Other cash receipts from sales of interests in joint ventures	0.00	0.00	0.00
Other cash payments to acquire interests in joint ventures	0.00	0.00	0.00
liability partnerships	0.00	0.00	0.00
partnerships	0.00	0.00	0.00
Proceeds from sales of property, plant and equipment	0.00	0.00	0.00
Purchase of property, plant and equipment	0.00	0.00	1.00
Proceeds from sales of investment property	0.00	0.00	0.00
Purchase of investment property	0.00	0.00	0.00
Proceeds from sales of intangible assets	0.00	0.00	0.00
Purchase of intangible assets	0.00	0.00	0.00
Proceeds from sales of intangible assets under development	0.00	0.00	0.00
Purchase of intangible assets under development	0.00	0.00	0.00
Proceeds from sales of goodwill	0.00	0.00	0.00
Purchase of goodwill	0.00	0.00	0.00
Proceeds from biological assets other than bearer plants	0.00	0.00	0.00
Purchase of biological assets other than bearer plants	0.00	0.00	0.00
Proceeds from government grants	0.00	0.00	0.00
Proceeds from sales of other long-term assets	0.00	0.00	0.00
Purchase of other long-term assets	0.00	0.00	0.00
Cash advances and loans made to other parties	0.00	0.00	0.00
Cash receipts from repayment of advances and loans made to other parties	0.00	0.00	0.00
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00	0.00	0.00
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00	0.00	0.00

	Dividends received	0.00	0.00	0.00
	Interest received	0.00	0.00	0.00
	Income taxes paid (refund)	0.00	0.00	0.00
	Other inflows (outflows) of cash	0.00	0.00	0.00
	Net cash flows from (used in) investing activities	0.00	0.00	-1.00
C.	Cash flows from used in financing activities			
	Proceeds from changes in ownership interests in subsidiaries	0.00	0.00	0.00
	Payments from changes in ownership interests in subsidiaries	0.00	0.00	0.00
	Proceeds from issuing shares	0.00	0.00	2752.08
	Proceeds from issuing other equity instruments	0.00	0.00	0.00
	Payments to acquire or redeem entity's shares	0.00	0.00	0.00
	Payments of other equity instruments	0.00	0.00	0.00
	Proceeds from exercise of stock options	0.00	0.00	0.00
	Proceeds from issuing debentures notes bonds etc	0.00	0.00	0.00
	Proceeds from borrowings	0.00	528.81	0.00
	Repayments of borrowings	60.15	0.00	355.91
	Payments of finance lease liabilities	0.00	0.00	0.00
	Payments of lease liabilities	0.00	0.00	0.00
	Dividends paid	0.00	0.00	0.00
	Interest paid	0.00	0.00	0.00
	Income taxes paid (refund)	0.00	0.00	0.00
	Other inflows (outflows) of cash	35.00	0.00	65.00
	Net cash flows from (used in) financing activities	-25.15	528.81	2461.17
	changes	27.22	39.12	-0.15
	Effect of exchange rate changes on cash and cash equivalents			
	Effect of exchange rate changes on cash and cash equivalents	0.00	0.00	0.00
	Net increase (decrease) in cash and cash equivalents	27.22	39.12	-0.15
	Cash and cash equivalents cash flow statement at beginning of period	4.51	4.66	4.66
	Cash and cash equivalents cash flow statement at end of period	31.73	43.78	4.51

Note: (i) Figures in brackets are outflows

(ii) Previous Year's figures have been re-grouped wherever deemed necessary

By order of the Board of Directors
for **GOWRA LEASING & FINANCE LTD**

SRINIVAS
GOWRA

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SRINIVAS GOWRA
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(GOWRA SRINIVAS)
Managing Director
DIN: 00286986

Place: Secunderabad
Date: 26.10.2026

Independent Auditor's Limited Review Report on unaudited financial results for the quarter ended September 30th, 2026 and year to date from April 1, 2026 to September 30, 2026 of Gowra Leasing & Finance Limited pursuant to Regulation 33 of the SEBI (Listing and Obligation Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
Gowra Leasing & Finance Limited.

1. We have reviewed the accompanying statement of unaudited financial results of **GOWRA LEASING & FINANCE LIMITED** ("the Company") for the Quarter and year to date results for the period from 01st April 2026 to 30th September 2026 ("the Statement"). This statement being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements, 2015 ('the Listing Regulations')) as amended.
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors of the company at its meeting held on 11th July 2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant Rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the on the Statement based on our review.
3. We conducted our review of the Statement 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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. We have not performed an audit and 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 aforesaid Indian Accounting Standard ('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.

Place: Hyderabad
Date: 26.10.2026



For Dagliya & Co.,
Chartered Accountants
FRN:000671S

MAYANK JAIN
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by MAYANK
JAIN
Date: 2026.10.26
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Mayank Jain
Partner
M.No.: 225914
UDIN: 26225914GCLWJ15246

