



Classic Leasing & Finance Ltd.

Date: 27th May, 2026

To
The Secretary,
Listing Department
BSE Limited
P.J. Towers, Dalal Street,
Mumbai - 400 001
Scrip Code - 540481

To
The Secretary,
Calcutta Stock Exchange Limited
7, Lyons Range, Kolkata-700001

Scrip Code - 13099

Sub: Declaration for Audit Report with Unmodified Opinion for the Financial Year ended on 31st March, 2026
Ref: Disclosure under Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company, M/s Agarwal Khetan & Co., Chartered Accountants, have issued the Audit Report with unmodified opinion on the Financial Results as prepared under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the financial year ended 31st March, 2026.

Kindly take the same on your records.

Thanking You.

Yours faithfully,
For Classic Leasing & Finance Ltd.

Chandra
Shekhar Sony

Digitally signed by Chandra Shekhar Sony
DN: c=IN, o=Personal, postalCode=700038, l=Kolkata,
st=West Bengal, street=577, Sahapur S O, West
Bengal India 700038, cn=Chandra Shekhar Sony,
2.5.4.20=47152653a81020bca2c639b18a4b1e71ad
c852a2ca4962a3e45db4f8b1043,
serialNumber=5e6cc4b0b8101b4e691e7f66c1712db9d
e4e12a2c38f765e0e9613176ac36c11e0d35,
email=soney.shekhar@ gmail.com, cn=Chandra
Shekhar Sony
Date: 2026.05.27 16:38:46 +05'30'

Chandra Shekhar Sony
Managing Director
DIN: 06431942

CIN :L65921WB1984PLC037347

Regd. Office : 11A, Allenby Road, 1st Floor Kolkata - 700 020, Phone : 033-40036692
W : www.classicleasing.net, E : classicleasingfinance@gmail.com.



Classic Leasing & Finance Ltd.

Date: 27th May, 2026

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BSE Limited
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To
The Secretary,
Calcutta Stock Exchange Limited
7, Lyons Range, Kolkata-700001

Scrip Code - 13099

Sub: Declaration by Managing Director and Chief Financial Officer of the Company
Ref: Regulation 33(2)(a) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

Pursuant to Regulation 33(2)(a) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended), we hereby confirm, declare and certify that the Financial Results do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Kindly take the same on your records.

Thanking You.

Yours faithfully,
For Classic Leasing & Finance Ltd.

Chandra
Shekhar Sony

Digitally signed by Chandra Shekhar Sony
DN: cn=Chandra Shekhar Sony, postalCode=700008, o=Classic Leasing & Finance Ltd., st=West Bengal, street=57, Subarpur SO, West Bengal
India 700008, email=sony@classicleasingfinance.com, c=IN
2.5.4.20=07F15265A88920BCA2839018A4B1E71, serial=1
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1633C388765E0053766C305176B13
email=sony@classicleasingfinance.com, cn=Chandra
Shekhar Sony
Date: 2026.05.27 16:39:48 +0530

Chandra Shekhar Sony
Managing Director
DIN: 06431942

Suryaprakash
Chief Financial Officer

CIN :L65921WB1984PLC037347

Regd. Office : 11A, Allenby Road, 1st Floor Kolkata - 700 020, Phone : 033-40036692
W : www.classicleasing.net, E : classicleasingnfinance@gmail.com.



INDEPENDENT AUDITORS' REPORT

To
The Members of
Classic Leasing & Finance Limited

Report on the Audit of Standalone Financial Statements

Opinion

We have audited the standalone Quarterly and year ended financial results of Classic Leasing & Finance Limited ('the Company'), for the quarter and year ended 31st March, 2026 and the year-to-date results for the period from 01st April, 2025 to 31st March, 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, except for effects of the matters described in the *Basic for Qualified Opinion paragraph*, the aforesaid standalone financial statements

- (i) are presented in accordance with the requirement of the regulation 33 of the Listing Regulations in this regard; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2026 as well as the year-to-date results for the period from 01st April, 2025 to 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Basic for Qualified Opinion

1. The company has prepared accounts under "Ind AS" during the period under audit but in absence of relevant information of the Investee Company we are unable to quantify the figures so as to measure the fair value of investments.
2. The company has not provided provision for the contingent liability to the tune of Rs.316.31 cr. for corporate guarantee given for M/s Kohinoor Steel Private Limited which is Under CIRP process.
3. In respect of matters specified in sub paragraph above, from the available information we are unable to express our opinion as to extend of their effect on the profit for the year ended and net assets as at 31.03.2026.

Emphasis of Matter

1. Reporting of Investment at Fair Value as per IND AS- the Company could not determine the fair value of Investments as required under IND AS in absence of the complete data of the investee company.

Our report is unmodified in respect of these matters.





Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to date standalone financial results have been prepared on the basis of the Annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are 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 these standalone 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 standalone 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the 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 results or, 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.





We communicate with those charged with governance 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 Matters

- (i) These statement includes the results for the quarter ended 31st March 2026 being the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, as required under the Listing Regulations.

For Agarwal Khetan & Co.
Chartered Accountants
FRN : 330054E



(Ritesh Agarwal)

Partner

Membership No. 311866

UDIN: 26311866VIHI0D1857

Dated: The 27th day of May, 2026

Place: Kolkata



Standalone Balance sheet as at 31st March,2026

Particulars	(Rs. In Lakhs)	
	As at March 31,2026	As at March 31,2025
ASSETS		
1. Financial assets		
(a) Cash and cash equivalents	3.46	1.53
(b) Bank balances other than (a) above	-	-
(c) Derivative financial instruments	-	-
(d) Receivables	-	-
(I) Trade receivables	-	-
(II) Other receivables	-	-
(e) Loans	1,365.02	434.22
(f) Investments	80.56	76.51
(g) Other financial assets	47.29	47.29
Total financial assets	1,496.32	559.54
2. Non-financial assets		
(a) Current tax assets (Net)	9.94	5.14
(b) Deferred tax assets (Net)	0.15	0.05
(c) Investment property	-	-
(d) Property, plant and equipment	2.44	3.12
(e) Capital work-in-progress	-	-
(f) Right of use assets	-	-
(g) Intangible assets under development	-	-
(h) Other intangible assets	-	-
(i) Other non-financial assets	3.83	2.86
Total Non financial assets	16.37	11.18
Total Assets	1,512.69	570.72
LIABILITIES AND EQUITY		
LIABILITIES		
1. Financial liabilities		
(a) Payables		
(I) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(II) Other payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	1.23	1.47
(b) Debt securities	-	-
(c) Borrowings (other than debt securities)	747.80	981.25
(d) Deposits	6.25	6.25
(e) Lease liabilities	-	-
(f) Other financial liabilities	-	-
Total financial liabilities	755.28	988.97
2. Non-financial liabilities		
(a) Current tax liabilities (Net)		
(b) Provisions	0.26	0.02
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-financial liabilities	-	-
Total non -financial liabilities	0.26	0.02
Total Liabilities	755.54	988.99
3. EQUITY		
(a) Equity share capital	1,225.02	300.02
(b) Other equity	(467.87)	(718.30)
Total equity	757.15	(418.28)
Total liabilities and equity	1,512.69	570.72

In terms of our report of even date annexed

For Agarwal Khetan & Co.

Chartered Accountants

FRN: 330054E

Peer Review No.: 014857

(Ritesh Agarwal)

Partner

Membership No. 311866

UDIN: 26311866VIAFD1857

Place : Kolkata

Dated : The 27th day of May,2026.

For and on behalf of the Board

Classic Leasing and Finance Limited

Chandra Shekhar Sony Prabir Ghosh

Managing Director

Director/Authorised Signatory

DIN:06431942

DIN:03483127

Classic Leasing and Finance Limited.

CIN:L65921WB1984PLC037347

Statement of Audited Standalone Financial Results for the Quarter and Nine months ended 31st March, 2026

Standalone Statement of Profit and Loss Account

(Rs. In Lakhs)

Sr No.	Particulars	Quarter ended			Year Ended	
		31.03.2026 (Audited)	31.12.2025 (UnAudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Income					
	<u>(a)Revenue from Operations</u>					
	Interest Income	43.43	23.61	22.56	108.41	58.14
	Fees and commission income	0.56	1.15	0.63	3.10	8.58
	Net gain on fair value changes	-	-	-	-	-
	Profit on Sale of Investment	2.44	-	1.93	2.44	1.93
	Dividend Income	0.04	-	0.03	0.07	0.03
	Sale of Services	-	-	-	-	-
	Income on derecognised (assigned)loans	-	-	-	-	-
	Other Operating income	4.53	5.64	-	15.88	-
	Total Revenue from Operations	51.01	30.40	25.15	129.90	68.68
	<u>(b)Other Income</u>	6.31	4.83	4.72	20.81	19.90
	Total Income	57.32	35.23	29.87	150.71	88.57
2	Expenses					
	Finance Costs	-	-	2.01	-	2.01
	Operating Exp	-	-	-	-	-
	Fees & Commission Expense	-	-	-	-	-
	Impairment on Financial Instruments	-	-	-	-	-
	Employee Benefit Expenses	2.92	1.30	1.85	7.54	9.14
	Depreciation & Amortisation	1.00	-	1.27	1.00	1.27
	Other Expenses	7.42	8.28	16.45	30.33	29.92
	Total Expenses	11.33	9.57	21.57	38.87	42.34
	Profit Before Exceptional Items and Tax	45.99	25.65	8.30	111.84	46.24
	Exceptional Items	-	-	-	-	-
	Profit Before Tax	45.99	25.65	8.30	111.84	46.24
	Tax Expense					
	-Earlier Years Tax	-	-	-	0.01	0.05
	-Current Tax	0.26	-	0.02	0.26	0.02
	-Deferred Tax(credit/charge)	(0.10)	-	(0.01)	(0.10)	(0.01)
	Total Tax Expense	0.16	-	0.01	0.16	0.07
	Profit After Tax	45.83	25.65	8.29	111.68	46.17
	Other Comprehensive Income					
	<u>Items that will not be reclassified to profit or loss</u>					
	-Remeasurement gains(losses) on defined benefit plans	-	-	-	-	-
	- Tax impact on above	-	-	-	-	-
	-Changes in fair value or fair value through OCI (FVOCI) equity instruments	-	-	-	-	-
	-Tax impact on above	-	-	-	-	-
	<u>Items that will be reclassified to profit or loss</u>					
	-Changes in fair value of FVOCI debt securities	-	-	-	-	-
	-Tax impact on above	-	-	-	-	-
	-Cash flow hedge reserve	-	-	-	-	-
	-Tax impact on above	-	-	-	-	-
	Total other Comprehensive Income, net of tax	-	-	-	-	-
	Total Comprehensive Income for the period	45.83	25.65	8.29	111.68	46.17
	Paid-up Equity Share Capital (Face Value of Rs. 10)	1,225.02	300.02	300.02	1,225.02	300.02
	Other Equity	-	-	-	-	-
	Earning Per Share (Not annualised)					
	EPS - Basic	0.41	0.86	0.28	2.22	1.54
	EPS - Diluted	0.41	0.86	0.28	2.22	1.54



Classic Leasing and Finance Limited.

CIN:L65921WB1984PLC037347

Notes

1	The above Standalone UnAudited Financial Results of Classic Leasing and Financing Limited, ("the company") for the quarter ended 31st March,2026 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on 27th May, 2026 .These Financial Results are available on the website of the Company viz. www.classicleasing.net. and on the website of BSE Limited viz. www.bseindia.com. The Statutory Auditor has expressed the Qualified opinion on the aforesaid results.					
2	The above results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of Companies Act, 2013 as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are 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	The Company is primarily engaged in the single segment of business of Finance and investment and is governed by the similar set of risks and returns.					
4	The Standalone Financial Statements of Assets and Liabilities as at 31stMarch,2026 is annexed with the results alongwith Cash Flow Statements.					
5	The Company received approval from BSE for the issue of equity shares on 29th December 2025. Pursuant to this approval, on 11th January 2026, the Company allotted 92.5 lakh equity shares of ₹10 each at a premium of ₹1.5 per share.					
6	The Proceeds from the preferential issue of the Share is Rs.1063.75 Lacs.The Objects & proposed of the same is as follows:-					
	Particulars	Amount (Rs. In Lakhs)	Pending to be utilised as on 31-03-2026 (Amount of Rs. In Lakhs)	Amount Utilised (Amount of Rs. In Lakhs)		
	Funding working capital requirements of Company	1063.75	Nil	1063.75		
	Total	1063.75	Nil	1063.75		
6	Additional Information for the year ended 31st March,2026					
Sl.No.	Particulars	Quarter ended			Year to date	Year ended
		March 31,2026 (Audited)	December 31,2025 (UnAudited)	March 31,2025 (Audited)	March 31,2026 (Audited)	March 31st,2025 (Audited)
i.	Debt Equity Ratio[Debt Securities+Borrowings(other than debt securities)+ Deposits+other debts]/Total Equity	1.00	(2.81)	(2.36)	1.00	(2.29)
ii.	Net worth(in Lakhs)[Total Equity]	757.15	(352.43)	(418.28)	757.15	(428.51)
iii.	Net Profit after tax (in Lakhs)	45.83	25.65	8.29	111.68	46.17
iv.	Earning per share(not annualised)	0.41	0.86	0.28	2.22	1.54
v.	Total debts of total assets ratio[Debt securities+Borrowings(other than debt securities)+ Deposits+other debts]/Total Assets	0.50	1.55	1.73	0.50	1.72
vi.	Net Profit margin[Profit after tax /Total Income]	79.95%	72.82%	27.74%	74.10%	52.13%
7	The Figure for Previous Year/Qtr have been recognized / reclassified/ restated wherever necessary in order to make them comparable with figures for current period.					

In terms of our report of even date annexed

For Agarwal Khetan & Co.

Chartered Accountants

FRN: 330054E

Peer Review No.: 014857

Ritesh Agarwal

(Ritesh Agarwal)

Partner

Membership No. 311866

UDIN: 26311866 VJHI 0D1857

Place : Kolkata

Dated : The 27th day of May,2026.



For Classic Leasing & Finance Limited

For and on behalf of the Board
Classic Leasing and Finance Limited.

Chandra Shekhar Sony

Chandra Shekhar Sony

Managing Director

DIN:06431942

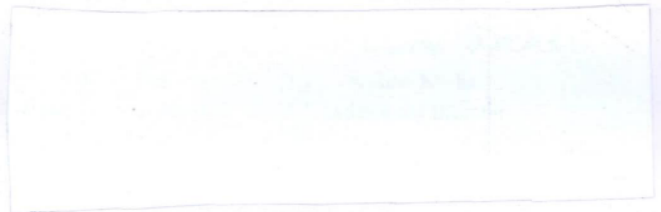
Prabir Ghosh

Director/Authorised Signatory

Prabir Ghosh

Director

DIN:03483127



CLASSIC LEASING & FINANCE LIMITED

CIN NO. L65921WB1984PLC037347

11/A, Allenby Road, 1st Floor, A.J.C.Bose Road, Kolkata, West Bengal, India, 700020

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2026

Amount in Rs. in Laacs

Particulars	2025-26	2024-25
A. Cash Flow from Operating Activities		
Profit Before Tax	111.84	46.24
<u>Adjustments for :</u>		
Depreciation and Amortization Expense	1.00	1.27
Finance Costs	-	2.01
Loss / (Profit) on sale of Assets	-	-
Operating Profit Before Working Capital Changes	112.84	49.51
<u>Movements in Working Capital :</u>		
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Trade Receivables	-	0.01
(Increase)/Decrease in Other Financial Assets	-	(10.23)
(Increase)/Decrease in Current Tax Assets (Net)	-	-
(Increase)/Decrease in Other Non- Financial Assets	(0.97)	(2.62)
Increase/(Decrease) in Deposits	-	(0.80)
(Increase) / Decrease in Advances & Other Receivables	-	-
Increase / (Decrease) in Other Liabilities	-	(0.01)
Increase / (Decrease) in Trade Payable	(0.24)	(3.71)
Cash Generated from / (used in) Operations	111.62	32.13
Direct Taxes Paid (net of refunds)	4.83	2.53
Net Cash flow from / (used in) Operating Activities	106.79	29.60
B. Cash Flow from Investing Activities		
Purchases of Fixed Assets / Capital work-in-progress	(0.31)	(2.40)
Loans and Advances Given	(930.80)	(196.26)
Proceeds from Sale of Investment	-	-
Investment in Mutual Fund	(4.04)	(1.93)
Net Cash from / (used in) Investing Activities	(935.16)	(200.58)
C. Cash Flow from Financing Activities		
Finance Cost	-	(2.01)
Issue of Share Capital	1,063.75	-
Long Term Loans & Advances	-	-
Increase / (Decrease) in Borrowings	(233.45)	171.20
Net Cash from / (used in) Financing Activities	830.30	169.19
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	1.93	(1.78)
Cash and Cash Equivalents at beginning of the year	1.53	3.31
Cash and Cash Equivalents at end of the year	3.46	1.53
Significant Accounting Policies		
Notes forming part of the Financial Statements		

In terms of our report of even date annexed

For Agarwal Khetan & Co.

Chartered Accountants

FRN: 330054E

(Ritesh Agarwal)

Partner

Membership No. 311866



UDIN: 26311866VIHIOD1857

Place : Kolkata

Dated : The 27th day of May 2026.

For Classic Leasing & Finance Limited

For and on behalf of the Board

 Director/Authorised SignatoryChandra Shekhar Sony
Managing Director
DIN:06431942 Prabir Ghosh
Director
DIN:03483127



Statement of Deviation/Variation in utilization of funds raised through issue of Share for the Quarter year ended March 31, 2026

Name of listed entity	Classic Leasing & Finance Limited.
Mode of Fund Raising	Issuance of Equity Shares on a Preferential Issue basis to persons belonging to Promoter and Non Promoter category
Date of Raising Funds	11/01/2026
Amount Raised	Rs 10,63.75,000/-
Report filed for Quarter year ended	31-03-2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	NA
Is there a Deviation /Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	NA
If Yes, Date of shareholder Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	NA
Comments of the Chartered accountants, if any	NA
Objects for which funds have been raised and where there has been a deviation, in the following table	1. Funding of working capital requirements of our Company; and 2. General corporate purposes.

Original Object	Modified Object, If any	Original Allocation (Rs in lakhs)	Allocation on Modified Allocation If any	Fund Utilised (Rs in lakhs)	Amount of Deviation/Variation For the quarter According to applicable object	Remarks if Any
Funding of working capital requirements of our Company	-	1063.75	-	1063.75	-	
Total	-	1063.75	-	1063.75	-	

For Agarwal Khetan & Co.
Chartered Accountants

FRN:330054E

Ritesh Agarwal

CA Ritesh Agarwal

Partner

Membership No.311866

UDIN: 26311866HWVJHN2381

Place: Kolkata

Date:26/05/2026





ANNEXURE I

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Total Income	150.71	150.71
	2.	Total Expenditure	38.87	38.87
	3.	Net Profit/(Loss)	111.68	111.68
	4.	Earnings Per Share	2.22	2.22
	5.	Total Assets	1512.69	1512.69
	6.	Total Liabilities	1512.69	1512.69
	7.	Net Worth	757.15	757.15
	8.	Any other financial item(s)	150.71	150.71
II.	Audit Qualification - 1			
	a.	Details of Audit Qualification: As per Audit Report.		
	b.	Type of Audit Qualification: Qualified opinion.		
	c.	Frequency of Qualification: appeared first time.		
	d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Not ascertainable by the auditor.		
	e.	For Audit Qualification(s) where the impact is not quantified by the auditor:		
	i.	Management's estimation on the impact of audit qualification: Impact not ascertainable. Management estimates potential impact as not material. No adjustment made in financial statements. The Company could not determine the fair value of certain investments due to the unavailability of updated financial information from the investee companies. Accordingly, the investments have been carried at their existing carrying values based on the latest available information. As the financial impact cannot presently be quantified, no adjustment has been made in the financial statements for FY 2025-26.		
	ii.	If management is unable to estimate the impact, reasons for the same: Complete/latest financial data of certain investee companies is unavailable for fair value measurement as required under Ind AS 109 and Ind AS 113. The Company is obtaining the required information and will make appropriate adjustments, if any, in future reporting periods.		
	iii.	Auditors' Comments on (i) or (ii) above: The Company is in the process of obtaining updated information from investee companies. Appropriate adjustments, if any, will be made in subsequent periods		

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Classic Leasing & Finance Ltd.

	<p><u>Audit Qualification -2</u></p> <p>a. Details of Audit Qualification: As per Audit Report. b. Type of Audit Qualification: Qualified opinion. c. Frequency of Qualification: appeared first time. d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: The obligation is contingent in nature. No provision has been made. Quantified Impact (as per auditor): Full amount of Rs. 316.31 Cr. treated as contingent (not provided). Management Response: The matter is under active monitoring through the CIRP process. The Company believes the likelihood of crystallisation is remote/unlikely at this stage. Disclosure made in notes to accounts. No impact on current year profit/loss or net assets from provisioning. e. For Audit Qualification(s) where the impact is not quantified by the auditor:</p> <p>i. Management's estimation on the impact of audit qualification:NA ii. If management is unable to estimate the impact, reasons for the same:NA iii. Auditors' Comments on (i) or (ii) above:NA</p>	
III	<p><u>Signatories:</u></p> <ul style="list-style-type: none">• Chandra Shekhar Sony(Managing Director)• Suryaprakash (CFO)• Abhishek Mussadi(Audit Committee Chairman)• Agarwal Khetan & Co. (Statutory Auditor of the Company) <p>Place: Kolkata Date: 27.05.2026</p>	<p><i>Chandra Shekhar Sony</i></p> <p><i>Suryaprakash</i></p> <p><i>Abhishek Mussadi</i></p> <p><i>Agarwal Khetan & Co.</i></p> <p><i>FRN 330054E KOLKATA</i></p> <p><i>AGARWAL KHETAN & CO. CHARTERED ACCOUNTANTS</i></p>

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