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

09th November, 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 09th November, 2026 and Forwarding of Un-Audited Financial Results for the second quarter and half year ended on 30th September, 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 09th November, 2026 inter-alia:

1. Considered and approved the Un-Audited Financial Results of the Company for the second quarter and half year ended on 30th September, 2026.

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

2. Discussed various fund-raising options including the issuance of Equity Shares / Convertible warrants / Preference Shares and/or any other instruments through permissible modes including by way of a private placement, preferential issue or qualified institutions placement of Securities or any other method. The Board decided to explore various options in consultation with Merchant Bankers, Lawyers or such other experts as may be required to determine the optimal quantum, mode of issue and pricing in the best interest of the Company

   The final decision regarding the fund-raising including instruments to be issued, mode of issue and pricing, will be taken after consultations and evaluating various options.

The above may please be treated as compliance of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Part A of Schedule III of said regulations.

Kindly take the same on record.

The Board Meeting commenced at 02:42 P.M. and concluded at 03:46 P.M.

Thanking you,

Yours faithfully,
For **HB Leasing & Finance Company Limited**

HB LEASING & FINANCE COMPANY LIMITED GURUGRAM

SHAHBAZ KHAN
(Company Secretary & Compliance Officer)
M.No.: A75337

Encl: As Above

N.C. AGGARWAL & CO.

CHARTERED ACCOUNTANTS

102, Harsha house, Karampura Commercial Complex,
New Delhi-110 015. Ph: (O) 25920555-556 (R) 25221561
E-Mail: nc.aggarwal@gmail.com, nc.a@rediffmail.com

Independent Auditor's Review Report on the Unaudited Financial Results for the quarter and half year ended September 30, 2026 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
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 and half year ended 30th September 2026 ('the statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended ("the Listing Regulation").

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

N.C. AGGARWAL & CO. NEW DELHI CHARTERED ACCOUNTANTS

G. K. Aggarwal
Partner
M. No. 086622
Date: 09th November, 2026
Place: Gurugram
UDIN: 26086622HSPHFP2329

HB LEASING AND FINANCE COMPANY LIMITED
Registered Office: Plot No. 31, Echelon Institutional Area, Sector 32, Gurugram- 122001, Haryana
E-mail : corporate@hbleasing.com, Website: www.hbleasing.com
CIN: L65910HR1982PLC034071
STATEMENT OF UN-AUDITED FINANCIAL RESULTS
FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2026

(Rs. in Lakhs)

S.No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1.	**Revenue from Operations**						
	a) Fee and Advisory Income / Interest Income	4.15	4.11	4.16	8.26	8.27	16.50
	b) Dividend Income	0.00	0.00	0.00	0.00	0.00	0.01
	c) Net Gain on fair value changes	0.00	0.00	0.10	0.00	0.20	0.00
	d) Net Profit in Equity derivative trading / Share dealing	0.00	0.00	0.00	0.00	0.00	11.20
	Total	**4.15**	**4.11**	**4.26**	**8.26**	**8.47**	**27.71**
2.	**Other Income**	3.24	0.00	0.00	3.24	0.00	0.00
3.	**Total Income (1+2)**	**7.39**	**4.11**	**4.26**	**11.50**	**8.47**	**27.71**
4.	**Expenses**						
	a) Depreciation and amortisation expense	0.00	0.00	0.01	0.00	0.02	0.02
	b) Employee benefit expense	5.28	6.06	4.77	11.34	9.51	21.61
	c) Other expenses	6.91	8.31	9.75	15.22	17.16	27.21
	d) Net Loss on fair value changes	0.07	(0.06)	0.00	0.01	0.00	6.49
	e) Net Loss in Equity derivative trading / Share dealing	3.59	14.20	0.00	17.79	0.00	0.00
	f) Contingent provision against standard assets	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expense (4)	**15.85**	**28.51**	**14.53**	**44.36**	**26.69**	**55.33**
5.	**Profit/(Loss) Before Tax (3-4)**	**(8.46)**	**(24.40)**	**(10.27)**	**(32.86)**	**(18.22)**	**(27.62)**
6.	**Tax Expense**						
	a) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	b) Deferred tax/(credit)	(0.02)	0.29	0.00	0.27	0.13	(0.17)
	Total tax expense	**(0.02)**	**0.29**	**0.00**	**0.27**	**0.13**	**(0.17)**
7.	**Profit/(Loss) for the period (5-6)**	**(8.44)**	**(24.69)**	**(10.27)**	**(33.13)**	**(18.35)**	**(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	0.00	0.00
	- Remeasurement gain/ (losses) on defined benefit plan	0.00	0.00	0.00	0.00	0.00	0.87
	- Income tax relating to above mentioned item	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.87**
9.	**Total Comprehensive Income for the period (7+8)**	**(8.44)**	**(24.69)**	**(10.27)**	**(33.13)**	**(18.35)**	**(26.58)**
10.	Paid-up Equity Share capital (Rs. 10/- per share)	1286.27	1286.27	1286.27	1286.27	1286.27	1286.27
11.	Reserves excluding Revaluation Reserves	N.A.	N.A.	N.A.	N.A.	N.A.	(742.20)
12.	Earnings Per Equity Share (EPS)- Not Annualised (Rs.)						
	a) Basic	(0.07)	(0.19)	(0.08)	(0.26)	(0.14)	(0.21)
	b) Diluted	(0.07)	(0.19)	(0.08)	(0.26)	(0.14)	(0.21)

See accompanying notes to the Financial Results.

HB LEASING & FINANCE COMPANY LIMITED GURUGRAM

NOTES:

1. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

(Rs. In Lakhs)

Particulars	As at 30th September, 2026	As at 31st March, 2026
	(Un-Audited)	(Audited)
I ASSETS		
Financial Assets		
a. Cash and cash equivalents	34.11	53.64
b. Receivables		
(i) Trade Receivables	46.05	46.05
c. Loans	165.00	165.00
d. Investments	42.08	42.09
e. Other Financial Assets	216.34	225.38
Non-Financial Assets		
a. Current tax assets (Net)	73.32	78.38
b. Deferred Tax Assets (Net)	1.74	2.01
c. Property, Plant and Equipment	0.61	0.61
d. Other non -financial assets	0.00	0.09
TOTAL ASSETS	**579.25**	**613.25**
II. LIABILITIES AND EQUITY		
LIABILITIES		
a. Borrowings	5.00	5.00
b. Other financial liabilities	9.85	9.41
Non-Financial Liabilities		
a. Provisions	53.42	54.44
b. Other non-financial liabilities	0.04	0.33
Equity		
a. Equity Share Capital	1286.27	1286.27
b. Other Equity	(775.33)	(742.20)
TOTAL LIABILITIES AND EQUITY	**579.25**	**613.25**

HB LEASING & FINANCE COMPANY LIMITED GURUGRAM

2. CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED 30TH SEPTEMBER, 2026

(Rs. In Lakhs)

Particulars	For Six Months ended 30th Sep, 2026	For Six Months ended 30th Sep, 2025
	(Un-Audited)	(Un-Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	(32.86)	(18.22)
Adjustment for :		
Depreciation	0.00	0.02
Contingent provision against standard assets	0.00	0.00
Net (gain)/ loss on fair value changes	0.01	(0.20)
Cash generated form operation before working capital changes	(32.85)	(18.40)
Working capital changes		
Increase/ (decrease) in trade receivables	0.00	0.00
Increase/ (decrease) in loans	0.00	0.00
Increase /(decrease) in other financial assets	9.04	(9.73)
Increase/ (decrease) in other non-financial assets	0.09	0.09
(Increase) /decrease in other financial liabilities and provisions	(0.58)	2.33
(Increase) /decrease in other non financial liabilities	(0.29)	(0.39)
Cash Flows before OCI and Tax	(24.59)	(26.10)
Income Tax paid	(5.06)	0.82
NET CASH FLOW FROM/ (USED) OPERATING ACTIVITIES	(19.53)	(26.92)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale of Investment	0.00	0.00
NET CASH USED IN INVESTING ACTIVITIES	0.00	0.00
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds/ (Repayment) from Brrowings	0.00	0.00
Proceeds from issue of Equity capital	0.00	0.00
NET CASH USED IN FINANCING ACTIVITIES	0.00	0.00
NET INCREASE/ DECREASE IN CASH & CASH EQUIVALENTS (A+B+C)	(19.53)	(26.92)
OPENING CASH AND CASH EQUIVALENTS	53.64	138.76
CLOSING CASH AND CASH EQUIVALENTS	34.11	111.84

HB LEASING & FINANCE COMPANY LIMITED GURUGRAM

Notes:

3 The above Financial Results were placed before and reviewed by the Audit Committee at its meeting held on 09th November, 2026 and approved by the Board of Directors at its meeting held on the same date.

4 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.

5 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.

6 The Statutory Auditors have carried out Limited Review of the Financial Results of the company for the quarter and half year ended 30th september, 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.

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

HB LEASING & FINANCE COMPANY LIMITED GURUGRAM

ANIL GOYAL
(Managing Director)
DIN: 00001938

Place : Gurugram
Date : 09th November, 2026