

**UNITED LEASING & INDUSTRIES LIMITED**

Regd. Office : Plot No. 66, Sector-34, EHTP, Gurgaon-122001 (Haryana)
E-mail id : teamunited83@gmail.com, website : www.uliltd.com
CIN : L17100HR1983PLC033460

Date: 27th May, 2026

To,
The General Manager,
Department of Corporate Services
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Scrip Code: 507808
BSE Symbol: UNTTEMI

Subject: Outcome of Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015.

Reference: Submission of Audited Standalone Financial Results for the quarter and year ended 31st March, 2026 pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015

Dear Sir / Madam,

Pursuant to **Regulation 30** of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed that the Board of Directors at their meeting held today i.e. **Wednesday, 27th May, 2026** at Corporate Office of the company situated at D-41, South Extension, Part II, Delhi-110049, has inter-alia:

- 1) Approved the Audited Financial Results (Standalone) for the quarter and year ended 31st March, 2026, as recommended by the Audit Committee together with the Report of Statutory Auditors on the said Results.
- 2) Considered and approved the adoption of various policies of the Company pursuant to the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

The following policies were approved and adopted by the Board:

1. Policy on Preservation of Documents and Archival of Records
2. Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (UPSI)
3. Policy on Determination of Materiality of Events or Information
4. Vigil Mechanism / Whistle Blower Policy
5. Policy on Related Party Transactions
6. Nomination and Remuneration Policy
7. Risk Management Policy
8. Policy for Evaluation of the Board, Committees and Directors
9. Code of Conduct

Pursuant to **Regulation 33** of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:



UNITED LEASING & INDUSTRIES LIMITED

Regd. Office : Plot No. 66, Sector-34, EHTP, Gurgaon-122001 (Haryana)

E-mail id : teamunited83@gmail.com, website : www.uliltd.com

CIN : L17100HR1983PLC033460

- A. Audited Financial Results (Standalone) for the quarter and year ended 31st March, 2026, together with the Statutory Auditors' Report with unmodified opinion thereon.
- B. Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, regarding the Audit Report issued by M/s R K Bhalla & Co., Chartered Accountants.

“We hereby declare that the Statutory Auditors, M/s R K Bhalla & Co., Chartered Accountants, have issued an Audit Report with modified opinion on the Audited Financial Statements of the Company for the financial year ended 31st March, 2026, and the Statement of Impact of Audit Qualifications is enclosed herewith.

The meeting of the Board of Directors of the Company commenced at 05:40 p.m. and concluded at 07:30 p.m.

You are requested to take the above information on record.

Thanking You.

For United Leasing and Industries Limited

Aditya Khanna

Director

DIN: 01860038

Independent Auditor's Report on Standalone Annual Financial Results of United Leasing and Industries Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of United Leasing and Industries Limited

Opinion

1. We have audited the accompanying standalone annual financial results of **United Leasing and Industries Limited** (hereinafter referred to as the "Company") for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:
 - a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2026 except for the effects/possible effects of the matters described in paragraph 3 below.

Basis for Qualified Opinion

3. As stated in note 6 to the accompanying Statement, the Company has adopted revaluation model for land parcel. As further mentioned in note 6 it is difficult for the management to have the correct value of land as on March 31, 2026, owing to the uncertainties with respect to the value of land.

The land parcel may come under green belt area and road widening area accordingly the management may get a settlement value against the land which is not the fair value. Although as per the report of external expert the value of land as on March 31, 2026 is Rs. 357.05 lakhs.

4. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results 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 Act, 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual 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 annual financial results, the Management and 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 responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the standalone annual 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 annual 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 annual 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management's and 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 appropriateness of this assumption. 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 standalone annual 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 annual financial results, including the disclosures, and whether the standalone annual 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 Matter

- a. The standalone annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year.

For R K Bhalla & Co

Chartered Accountants

Firm Registration No: 024798N



Rajat Kalsi

Partner

Membership No. 518515

UDIN: 26518515ZXNBFD9369

Place: New Delhi

Date: 27.05.2026

UNITED LEASING AND INDUSTRIES LIMITED

Corporate Identity Number (CIN): L17100HR1983PLC033460


Regd. Office : PLOT NO.66, SECTOR-34, EHTP, GURUGRAM, HARYANA-122001

Website:www.uliltd.com, Email id: investorrelations@uliltd.com, Phone:011-2628237, 49075251

Statement of Audited Financial Results for the Quarter and for Year ended March 31, 2026

Sl. No.	Particulars	(Rs. In lacs, except per share data)				
		Quarter ended			Year ended	
		31.03.2026 [Refer note 10] [1]	31.12.2025 [Unaudited] [2]	31.03.2025 [Refer note 10] [3]	31.03.2026 [Audited] [4]	31.03.2025 [Audited] [5]
I	Revenue from Operations	137.05	262.83	229.02	714.14	785.28
II	Other Income	0.49	0.44	16.22	7.05	18.65
	Total Revenue (I + II)	137.54	263.27	245.24	721.19	803.93
III	Expenses					
	a) Cost of Material Consumed	64.26	179.43	136.80	416.03	439.15
	b) Change in Inventories of WIP/Finished Goods	-	-	-	-	-
	c) Employee Benefit Expenses	21.92	18.66	14.92	71.63	62.30
	d) Finance Cost	8.48	8.48	10.36	33.27	37.63
	e) Depreciation and Amortization Expense	16.10	14.90	12.73	60.63	59.26
	f) Other Expenses	23.33	29.86	83.17	122.33	188.86
IV	Total Expenses	134.08	251.34	257.99	703.90	787.19
V	Profit/(Loss) before Expectational item and Tax (II-IV)	3.47	11.93	(12.75)	17.29	16.74
VI	Exceptional Items(Refer note 5)	-	-	-	10.08	-
VII	Profit/(Loss) before Tax (V-VI)	3.47	11.93	(12.75)	7.21	16.74
VIII	Tax Expense					
	a) Current Tax	4.27	-	3.72	4.27	3.72
	b) Deferred Tax	-	-	1.75	-	1.75
IX	Profit/(Loss) for the Quarter/Year (VII-VIII)	(0.80)	11.93	(18.23)	2.95	11.26
X	Other Comprehensive Income, Net of Income Tax					
	a) Items that will not be reclassified to profit or loss	-	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	c) Items that will be reclassified to profit or loss	-	-	-	-	-
	d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total comprehensive income for the Quarter/Year	-	-	-	-	-
XI	Profit for the Quarter/Year (XI+XV)	(0.80)	11.93	(18.23)	2.95	11.26
XIII	Paid-up equity Share Capital (Face Value of Rs. 10/- each)	300.00	300.00	300.00	300.00	300.00
XIII	Other equity (excluding equity share capital)	-	-	-	390.58	387.64
XIV	Earning Per Equity Share					
	a) Basic	(0.03)	0.40	(0.51)	0.10	0.38
	b) Diluted	(0.03)	0.40	(0.61)	0.10	0.38

For United Leasing & Industries Ltd.



Director

UNITED LEASING AND INDUSTRIES LIMITED
Audited Statement of Assets and Liabilities

(Rs. in laes)

Particulars		As at March 31, 2026	As at March 31, 2025
A	Assets		
1	Non-current assets		
	Property, plant and equipment	549.05	591.22
		549.05	591.22
2	Current assets		
	Inventories	304.14	246.09
	Financial assets		
	Trade receivables	260.51	256.04
	Cash and cash equivalents	39.39	18.04
	Bank balances other than cash and cash equivalents	6.85	36.36
	Loans and advances	35.47	35.30
	Other financial assets	-	-
	Other Current assets	121.04	111.54
		767.40	703.37
	Total assets	1,316.45	1,294.59
B	Equity and liabilities		
3	Equity		
	Equity share capital	300.00	300.00
	Other equity	390.58	387.64
	Total equity	690.58	687.64
	Liabilities		
4	Non-current liabilities		
	Financial liabilities		
	Borrowings	326.86	324.00
	Deferred tax liabilities (Net)	1.75	1.75
		328.61	325.75
5	Current liabilities		
	Financial liabilities		
	Borrowings	179.65	182.82
	Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	-	-
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	6.06	4.91
	Other financial liabilities	0.10	1.60
	Other current liabilities	109.57	88.14
	Provisions	1.88	3.72
		297.25	281.19
	Total equity and liabilities	1,316.45	1,294.59

For United Leasing & Industries Limited


Director

UNITED LEASING AND INDUSTRIES LIMITED
Audited Statement of Cash Flows

(Rs. in lacs)

Particulars	March 31,2026	March 31,2025
Cash flow from operating activities		
Profit before tax expenses	17.29	16.74
Loss before tax expenses		
Adjustments to reconcile loss before tax to net cash flows		
Depreciation and amortization expenses	60.63	59.26
Exceptional items	(10.08)	-
Bad debts written off/provision for doubtful debts	-	(41.67)
Finance income	1.05	(3.67)
Finance costs	33.27	37.63
Operating profit before working capital changes	102.17	68.29
Working capital adjustments:		
Working capital adjustments:		
Change in inventories	(58.05)	(98.10)
Change in trade receivables	(4.46)	(9.04)
Change in other assets	(9.50)	19.37
Change in trade payables	1.15	(19.61)
Change in other financial liability	(1.60)	-
Change in other current liabilities	21.43	17.34
Cash (used in) / generated from operations	51.13	(21.77)
Direct taxes paid (net)	(6.12)	-
Net cash (used in) / generated from operating activities	(A) 45.02	(21.77)
Cash flow from investing activities		
Purchase of property, plant and equipment	(18.46)	(33.34)
Interest Received	(1.05)	3.67
Proceeds from short term loans and advances	(0.17)	82.99
Proceeds from Fixed deposits	29.51	24.58
Net cash (used in)/ flow from investing activities	(B) 9.82	77.89
Cash flow from financing activities		
Proceeds from non-current borrowings	2.83	-
Repayment of non-current borrowings		(44.19)
Finance costs paid	(33.15)	(36.03)
Repayment of short term borrowings	(3.17)	(2.29)
Net cash flow from financing activities	(C) (33.49)	(82.51)
Net increase in cash and cash equivalents	(A + B + C) 21.35	(26.38)
Cash and cash equivalents as at beginning of the year	18.04	44.42
Cash and cash equivalents as at the end of the year	39.39	18.04
Components of cash and cash equivalents		
Balances with banks:		
- On current accounts	15.25	0.17
Cash on hand	24.14	17.87
Total cash and cash equivalents as at the end of the year	39.39	18.04

For United Leasing & Industries Ltd.

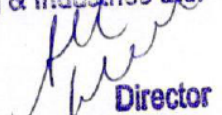

Director

UNITED LEASING AND INDUSTRIES LIMITED

Notes to the Audited financials results for the Quarter and for Year ended March 31, 2026

- 1 Investors can view the audited financial results of United Leasing and Industries Limited ('the Company') on Company's website www.uliltd.com or on the websites of BSE (www.bseindia.com) or NSE (www.nseindia.com).
- 2 The above audited Financial Results of the Company for the quarter and year March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on May 27, 2026.
- 3 The audited Financial Results of the Company have been prepared on accordance with the Indian Accounting Standards ("Ind AS") as prepared under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- 4 The Company's Primary business segment is reflected based on principal business activities carried on by the Company. As per Indian Accounting Standard (Ind-As-108) "Operating Segments" as notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended, the Company operates in the reportable business segment i.e. "Textile Embroidery".
- 5 Exceptional item comprise of Late fees & Penalty paid to BSE.
- 6 The Company has adopted revaluation model for land parcel. Although it is difficult for the management to have the correct value of land as on March 31, 2026, owing to the uncertainties with respect to the value of land. The land parcel may come under green belt area and road widening area accordingly the management may get a settlement value against the land which is not the fair value. Although as per the report of external expert the value of land as on March 31, 2026 is Rs. 357.05 lakhs.
- 7 The Company has extended loans from its related parties on a short term basis. The company didn't accrue any amount of interest on the same as the loans provided are in nature of receivable on demand.
- 8 The Company has taken borrowings from its related parties on a short term basis. The company didn't charged any amount of interest on the same as the borrowings are in nature of repayable on demand.
- 9 The previous quarter/ periods/ year figure have been regrouped / reclassified, wherever necessary to confirm the current year classification.
- 10 The Figure of last quarters are the balancing figures between audited figures in respect of the financial year up to March 31, 2026 and March 31, 2025 and unaudited published year-to-end dates figures up to December 31, 2025 and December 31, 2024, respectively, being the date of the third quarter of the respective financial year which were to limited review.

For United Leasing and Industries Limited
For United Leasing & Industries Ltd.


Director

Ashish Khanna
Managing Director
DIN: 01251582

Place: Gurugram, Haryana
Date: 27-05-2026

**UNITED LEASING & INDUSTRIES LIMITED**

Regd. Office : Plot No. 66, Sector-34, EHTP, Gurgaon-122001 (Haryana)

E-mail id : teamunited83@gmail.com, website : www.uliltd.com

CIN : L17100HR1983PLC033460

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along with Annual Audited Financial Results - (Standalone Financial Results)

- (i)
- Statement on Impact of Audit Qualifications for the Financial Year ended March 31,2026**
-
- [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]**

S. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Rs. in Lacs, except per share data)	Adjusted Figures (audited figures after adjusting for qualifications) (Rs. in Lacs, except per share data)
1.	Turnover / Total income	721.19	721.19
2.	Total Expenditure	703.90	703.90
3.	Net Profit/(Loss)	2.95	2.95
4.	Earnings Per Share	0.10	0.10
5.	Total Assets	1316.45	1316.45
6.	Total Liabilities	1316.45	1316.45
7.	Net Worth	690.58	690.58
8.	Any other financial item(s) (as felt appropriate by the management)	-	-

- (ii)
- Audit Qualification (each audit qualification separately):**

S. No.	Particulars	Remarks
1.	Details of Audit Qualification:	The Company has adopted revaluation model for land parcel. Although it is difficult for the management to have the correct value of land as on March 31, 2026, owing to the uncertainties with respect to the value of land. The land parcel may come under green belt area and road widening area accordingly the management may get a settlement value against the land which is not the fair value. Although as per the report of external expert the value of land as on March 31, 2026 is Rs. 357.05 lakhs.
2.	Type of Audit Qualification	Qualified Opinion
3.	Frequency of qualification	Appeared First Time
4.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	Not Quantified by the Auditor
5.	For Audit Qualification(s) where the impact is not quantified by the auditor:	
	(i) Management's estimation on the impact of audit qualification:	The management believes that the valuation determined by the external registered valuer represents the best estimate currently available. However, the exact impact cannot be determined at this stage due to pending clarity regarding land classification, regulatory restrictions, and possible compensation/settlement terms from the concerned authorities.

**UNITED LEASING & INDUSTRIES LIMITED**

Regd. Office : Plot No. 66, Sector-34, EHTP, Gurgaon-122001 (Haryana)

E-mail id : teamunited83@gmail.com, website : www.uliltd.com

CIN : L17100HR1983PLC033460

	(ii) If management is unable to estimate the impact, reasons for the same:	The final determination of the land value is dependent upon future regulatory developments, land usage approvals, and settlement terms, which are presently uncertain and beyond the control of the Company.
	(iii) Auditors' Comments on (i) or (ii) above:	Based on the information and explanations provided by the management, the exact financial impact of the matter cannot presently be ascertained. The qualification may be reviewed upon receipt of definitive regulatory clarification and final determination of the realizable value of the land parcel.


(i) Signatories:

For United Leasing & Industries Ltd.

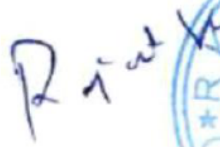

Director

Mr. Ashish Khanna
Managing Director
DIN: 01251582

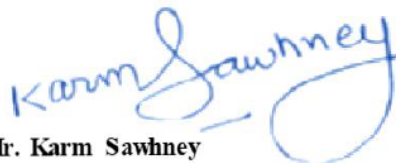
For United Leasing & Industries Ltd.


Director

Mr. Ashish Khanna
Chief Financial Officer



CA Rajat Kalsi
Statutory Auditor



Mr. Karm Sawhney
(Chairperson of Audit Committee)

Date: 27/05/2026

Place: New Delhi