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/2025-2026/063 May 28, 2026

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

Company Code : 500202

Sub: Outcome of Board Meeting

Re: Standalone Audited Financial Results for the 4th quarter and fiscal year ended March 31, 2026, along with Auditors Report pursuant to Regulation 33 of SEBI (LODR), Regulations, 2015, as amended.

Dear Sir,

In compliance with SEBI (LODR) Regulation, 2015, as amended, the Board of Directors of the company at its meeting held today, i.e. Thursday, the May 28, 2026, on the recommendations of the Audit Committee, have approved and taken on record the following matters.

In compliance with Regulation 33 (2)(b) of SEBI(LODR) Regulations, 2015, the Board of Directors has authorized Sh. Rajiv Gupta, Chairman of the company to sign Standalone Audited Financial Results for the fiscal year ended March 31, 2026, for onward submission to Stock Exchange.

1. Standalone Audited Financial Results of the company for the 4th quarter and fiscal year ended March 31, 2026, together with Cash Flow and Statement of Assets and Liabilities for the year ended March 31, 2026, pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015.

2. Auditors Report from the company's Statutory Auditors for Standalone Audited Financial Results for the fiscal year ended March 31, 2026.

3. Declaration pursuant to Regulation 33(3) of SEBI (LODR) Regulations, 2015 in respect of Standalone Audited Financial Results in regard to unmodified opinion.

4. Details of Related Party Transactions under Regulation 23(9) of SEBI (LODR) (Amendments) Regulations, 2018 for the second half year ended commencing from 01.10.2025 to 31.03.2026 is being considered and filed separately.

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Abridged Standalone Audited Financial Results for the year ended March 31, 2026, pursuant to Regulation 47 shall be published in the newspapers within 48 hours of the conclusion of the Board meeting. The aforesaid Audited Financial Results will also be uploaded on the company's website, namely, **www.indialease.com,** and also be available on the websites of BSE Limited **www.bseindia.com** for the benefit of shareholders.

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

The meeting of the Board of Directors commenced at 01:30 p.m. and concluded at 02:45 p.m.

Thanking you,
Yours faithfully,

For India Lease Development Limited

Rohit Madan
Manager, Company Secretary & CFO

Encl: As above

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May 28, 2026

The Secretary,
BSE Limited,
25th Floor, P.J. Towers,
Dalal Street,
Mumbai - 400001

Scrip Code : 500202

Sub: Declaration of Unmodified Opinion in respect of Audited Standalone Financial Results of the Company for the financial year ended March 31, 2026 in pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 ("Listing Regulation") as amended time to time read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we, hereby declare that M/s Jagdish Chand & Co., Chartered Accountants (Firm Registration No. 000129N) Statutory Auditors of the company have issued an Audit Report with unmodified opinion with respect to the Audited Standalone Financial Results of the company for the financial year ended March 31, 2026.

We request to kindly take this declaration on your record.

Thanking you,

Yours faithfully,
For India Lease Development Limited

Rajiv Gupta
Chairman
DIN: 00022964

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

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results 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
India Lease Development Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of quarter and year to date financial results of India Lease Development Limited (the "Company") for the quarter ended 31st March 2026 and for the year ended 31st March, 2026 ("Statement"), 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 (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

I. is presented in accordance with the requirements of the Listing Regulations in this regard; and
II. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the profit and other comprehensive income and other financial information of the Company for the quarter and for the year ended 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, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the 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.

Emphasis of Matter

a. 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 during part of the financial year as well as at 31st March 2026, since Financial Assets are less than 50% of Total Assets. (Refer Note - 4)

b. During the financial year ended 31st March, 2026 quoted investments in equity shares of a Company were sold by the Company based on the valuation obtained from an independent valuer. (Refer Note 3).

Our conclusion is not modified in respect of above matters.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the financial statements. The Management and Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit / loss and other comprehensive income/loss and other financial information of the Company in accordance with the applicable accounting standards 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 Management and Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

JAGDISH CHAND & CO. * CHARTERED ACCOUNTANTS * New Delhi

- Identify and assess the risks of material misstatement of the Statement, 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 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 made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management 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 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 Statement, including the disclosures and whether the Statement represents 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.

The Statement includes the results for the quarter ended 31st March, 2026 being the balancing figure 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, which were subjected to a limited review by us, as required under the Listing Regulations.

For Jagdish Chand & Co
Chartered Accountants
ICAI Firm Registration Number: 000129N

Preeti

JAGDISH CHAND & CO. * CHARTERED ACCOUNTANTS * New Delhi

Preeti Basniwal
Partner
Membership Number: 531468
UDIN: 26531468RIXXE24671

Place of Signature: New Delhi
Date: 28th May, 2026

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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED MARCH 31, 2026

(₹ In Lakhs Except EPS)

S.No.	Particulars	For the quarter ended			Year Ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
	Revenue from Operations					
i	Interest Income	12.58	12.95	14.38	52.13	54.25
ii	Dividend Income	0.26	0.26	0.19	0.93	0.89
iii	Rental Income	-	-	-	-	-
iv	Fees and commission Income	-	-	-	-	-
v	Net gain on fair value changes	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 specifed)	-	-	-	-	-
I	**Total revenue from operations**	21.97	13.21	14.57	62.19	55.14
II	**Other Income**					
	Profit on Sale of Investments	-	2.25	-	2.81	-
	Misc Income	0.30	0.01	0.01	0.33	1.29
	Total	**0.30**	**2.26**	**0.01**	**3.14**	**1.29**
III	**Total Income (I + II)**	**22.27**	**15.47**	**14.58**	**65.33**	**56.43**
	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	10.37	8.02	10.57	34.90	34.93
x	Depreciation, amortisation and impairment	0.04	0.01	0.03	0.06	0.11
xi	Other expenses	3.57	4.54	7.76	15.52	17.46
xii	Legal & Professional Expenses	2.18	2.72	2.82	12.75	15.65
xiii	Bad Debts written off	-	-	-	-	-
xiv	Inter Corporate Deposit written off	-	-	-	-	-
xv	Property, Plant & Equipments written off	-	-	-	-	-
IV	**Total Expenses**	**16.16**	**15.29**	**21.18**	**63.23**	**68.15**
V	**Profit / (Loss) before Exceptional items and tax (III-IV)**	**6.11**	**0.18**	**(6.60)**	**2.10**	**(11.72)**
VI	Exceptional items	-	-	-	-	-
VII	**Profit / (Loss) before Tax (V-VI)**	**6.11**	**0.18**	**(6.60)**	**2.10**	**(11.72)**
VIII	Tax expenses					
	(a) Current Tax	-	-	-	-	-
	(b) Deferred Tax charge	-	-	-	-	-
	(c) Tax adjustment (excess)/ short provision of earlier years	-	-	-	-	-

JAGDISH CHAND & CO. CHARTERED ACCOUNTANTS New Delhi

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IX	**Net Profit / (Loss) for the period from continuing operations (VII-VIII)**	**6.11**	**0.18**	**(6.60)**	**2.10**	**(11.72)**
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)**	**6.11**	**0.18**	**(6.60)**	**2.10**	**(11.72)**
XIV	**Other comprehensive Income**					
A	(i) Items that will not be reclassified to profit and loss in subsequent period, net of tax	(40.25)	-	(44.30)	(76.05)	(44.30)
	(ii) Items that wil be reclassified to profit and loss in subsequent period, net of tax	-	-	-	-	-
	Subtotal (A)	(40.25)	-	(44.30)	(76.05)	(44.30)
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)	-	(44.30)	(76.05)	(44.30)
XV	**Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)**	(34.14)	0.18	(50.90)	(73.95)	(56.02)
XVI	Paid-up Equity Share Capital (Face Value of ₹ per Share)	1,470.02	1,470.02	1,470.02	1,470.02	1,470.02
XVII	Reserves excluding Revaluation Reserves as per Balance Sheet				(533.66)	(423.49)
XVIII	**Earning per Equity Share (for continuing operations)**					
	(Face Value of ₹ 10/- each)					
	Basic (₹)	0.04	0.00	(0.04)	0.01	(0.08)
	Diluted (₹)	0.04	0.00	(0.04)	0.01	(0.08)
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 (₹)	0.04	0.00	(0.04)	0.01	(0.08)
	Diluted (₹)	0.04	0.00	(0.04)	0.01	(0.08)

JAGDISH CHAND & CO. CHARTERED ACCOUNTANTS New Delhi

India Lease Development Ltd. Regd. Office 4/17-B, Asaf Ali Road New Delhi-110002

INDIA LEASE DEVELOPMENT LIMITED

STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(₹ In Lakhs)

		As at 31.03.2026 (Audited)	As at 31.03.2025 (Audited)
	ASSETS		
1	**Financial Assets**		
(a)	Cash and Cash Equivalents	11.39	14.70
(b)	Bank Balance other than included in (a) above	500.00	-
(c)	Investments	424.75	1,024.14
(d)	Other Financial Assets	11.10	20.05
2	**Non-Financial Assets**		
(a)	Current Tax Assets (Net)	6.81	5.45
(b)	Property, Plant and Equipment	0.25	0.31
(c)	Other Non-Financial Assets	13.50	13.50
	Total Assets	**967.80**	**1078.15**
	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	4.30	4.48
2	**Non-Financial Liabilities**		
(a)	Provisions	24.44	24.50
(b)	Other Non-Financial Liabilities	1.42	1.36
3	**EQUITY**		
(a)	Equity Share Capital	1,471.30	1,471.30
(b)	Other Equity	(533.66)	(423.49)
	Total Liabilities and Equity	**967.80**	**1,078.15**

JAGDISH CHAND & CO. * CHARTERED ACCOUNTANTS * New Delhi

For INDIA LEASE DEVELOPMENT LIMITED

India Lease Development Ltd. Regd. Office 4/17-B Asaf Ali Road

RAJIV GUPTA
CHAIRMAN

INDIA LEASE DEVELOPMENT LIMITED

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2026

₹ in lakhs

	PARTICULARS	Year Ended 31st March 2026 (Audited)	Year Ended 31st March 2025 (Audited)
A	**CASH FLOWS FROM OPERATING ACTIVITIES**		
	Net Profit / (Loss) before Tax	2.10	(11.72)
	Adjustments for :		
	Depreciation on Property, Plant and Equipments	0.06	0.11
	Interest Income from Investments and Deposits	(52.13)	(54.25)
	Dividend Income from Investments and deposits	(0.93)	(0.89)
	Fair Value (Gain)/Loss on Investment recognised on FVTPL	(9.13)	0.47
	Income from Repayment of SPV Debt	-	(0.87)
	Profit on sale of Investment	-	(0.83)
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(60.03)	(67.98)
	Adjustments for :		
	Increase/(Decrease) in Trade & Other Payables	(0.18)	(0.87)
	Increase/(Decrease) in Provisions	2.62	2.68
	Increase/(Decrease) in Non Financial Liabilities	0.06	0.34
	(Increase)/Decrease in Other Financial Assets	17.99	-
	CASH GENERATED FROM OPERATIONS	(39.54)	(65.83)
	Direct taxes paid	(1.36)	(0.23)
	CASH GENERATED FROM / (USED IN) OPERATIONS (A)	(40.90)	(66.06)
B	**CASH FLOWS FROM INVESTING ACTIVITIES**		
	Purchase of Property, Plant and Equipments	-	(0.21)
	Proceeds from Sale of Investments	499.53	6.00
	(Increase)/Decrease in Bonds , Mutual Funds & NCD (Net)	(5.96)	4.73
	Maturity/(Investment) made in bank deposits (having original maturity of more than 3 months)	(500.00)	-
	Interest income from investments and deposits	43.09	54.25
	Dividend income from investments and deposits	0.93	0.89
	CASH FLOW FROM / (USED IN INVESTING ACTIVITIES (B)	37.59	65.66
C	**CASH FLOWS FROM FINANCING ACTIVITIES**		
	(Increase)/Decrease in Loans	-	-
	CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES (C)	-	-
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	(3.31)	(0.40)
	Cash and Cash Equivalents at the Beginning of the Year	14.70	15.10
	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR (REFER NOTE BELOW)	11.39	14.70
	Component of Cash and Cash Equivalents at the Close of the Year		
	Cash in Hand	-	-
	Balances With Banks in Current Account	11.39	14.70
	Fixed Deposit with Bank	-	-
	Less: Bank book Overdraft	-	-
	Total cash and cash equivalents for Cash Flow Statement	11.39	14.70

Notes :

1. Figures in the bracket indicate cash outflow
2. The above cash flow statement has been prepared under the Indirect method set out in the IND AS-7 'Statement of Cash Flows'

For INDIA LEASE DEVELOPMENT LIMITED

RAJIV GUPTA
CHAIRMAN

INDIA LEASE DEVELOPMENT LIMITED

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NOTES

1 The above Audited Financial Results are in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their meeting held on Thursday, May 28, 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 Company during the financial year 2025-2026 sold quoted investments in equity shares of Jayabharat Credit Limited based on the valuation obtained from an independent valuer, while prevailing quoted market prices for these equity shares were higher than the price at which sale has been made. This transaction was carried out as per the valuation report since the equity shares of this company are thinly traded on the stock exchange and company would not have been able to execute large volume at quoted price on stock exchange . Due to this sale of equity shares company has accourted for loss on sale of investments in Other Comprehensive Income of ₹ 35.80 Lakhs during the year ended March 31, 2026.

4 The Auditors observation in their report on Audited Accounts for the year ended 31st, March, 2026 relates to:-

i. Non Compliance of 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 during part of the financial year as well as at 31st March 2026,since Financial Assets are less than 50% of Total Assets.

Management Comments;

i. Management believes that 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 conditons, such deployment is temporary in nature and not with the intention of changing the principal business of the Company.

5 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.

6 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.

7 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.

8 In view of carried forward losses and unabsorbed depreciation no provision for tax has been made.

9 The figures of the last quarter are the balancing figures in respect of Financial Results between Audited figures of the Financial Year ended 31st March, 2026 and the published year to date figures upto third quarter i.e. 31st December, 2025 of the current year. Also the figures upto the end of the third quarter had only been reviewed and not subjected to audit.

10 Previous year/periods figures have been regrouped / rearranged, wherever considered 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

JAGDISH CHAND & CO. CHARTERED ACCOUNTANTS New Delhi

Rajiv Gupta
Chairman
DIN : 00022964

Place : New Delhi
Date : 28th May, 2026