

GLLFL/2025-26

November 14, 2025

To,
BSE Limited,
Corporate Relationship Department,
2nd Floor, New Trading Wing, Rotunda Building,
P.J. Towers, Dalal Street, Mumbai – 400 001

BSE Scrip Code: - 509024

Scrip ID: GOLDLEG

Sub: Outcome of the meeting of the Board of Directors of Golden Legend Leasing and Finance Limited (“the Company”) held on November 14, 2025.

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) 2015 (“**SEBI Listing Regulation**”), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. **Friday, November 14, 2025** inter-alia, considered and approved the following:

1. Un-audited Financial Results and Limited Review Report for the quarter and half year ended September 30, 2025.

A Copy of Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2025 of the Financial Year 2025–26, along with the Limited Review Report issued by the Statutory Auditors is enclosed herewith.

The aforesaid financial results have been duly reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held today i.e. Friday, November 14, 2025.

We would like to further inform you that the Statutory Auditors of the Company have conducted a Limited Review of the aforesaid financial results.

The same shall be published in the newspapers as per Regulation 47 of SEBI Listing Regulations.

The meeting of the Board of Directors of the Company commenced at 03.30 P.M. and concluded at 06.00 P.M.

With reference to our letter dated September 26, 2025, please note the trading window for dealing in the securities of the Company by the Insiders, as defined under the SEBI (Prohibition of Insider Trading) Regulations, 2015, shall re-open from Monday, November 17, 2025.



The above-Board Meeting Outcome will be available on website of the company at <https://gllfl.com/>.

Please take the same on your record.

Thanking you
Yours Faithfully,

For Golden Legend Leasing and Finance Limited

Prisha Behal
Company Secretary & Compliance Officer





SUNIL VANKAWALA & ASSOCIATES

Chartered Accountants

103, Vrindavan, 1st floor, Near Shubham Hall, Opp Railway Station Vile Parle (West) Mumbai-400056

E-mail: sunilvankawala@yahoo.com, Tel. No. +91 91371 45254

Limited review report on Unaudited Quarterly 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 of

GOLDEN LEGAND LEASING AND FINANCE LIMITED

Mumbai

We have reviewed the accompanying statement of unaudited financial results of **GOLDEN LEGAND LEASING AND FINANCE LIMITED** (the "Company") for the quarter ended 30 September, 2025 and year to date results for the period 01 April 2025 to 30 September 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India except for the matters described in the Basis for Qualified conclusion Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion:

Based on the information provided to us by the management of the Company, we give below the basis for qualified conclusion:

- (a) Balances relating to trade receivables, trade payables, loans and advances, borrowings, balances with banks and current liabilities and other current assets are subject to confirmations, reconciliation And Adjustments if any.
- (b) The Company has not done any retrospective adjustment of prior period errors and omissions by restating the comparative amounts for prior period presented or, where the errors relate to prior period presented, restating the opening balance of assets, liabilities and equity for that period. This is in contravention to Indian accounting standard (Ind AS) 8 (Accounting Policies, Changes in Accounting Estimates and Errors).
- (c) The income recognized during the period is based on the internal report generated from the software of the Company. The management of the Company is in the process of reconciling the income as per the reports with the transactions in the bank statements of various banks. We are not able to identify / quantify the impact, if any, of these on the results for the quarter and six months ended September 30, 2025.

The above basis for qualified conclusion referred to in point nos. (a) to (c) and other matters were subject matter of qualification in the Auditor's Report for the quarter and year ended March 31, 2025 and limited review conclusion for the quarter ended June 30, 2025.

In the absence of information, the effect of which cannot be quantified, we are unable to comment on the possible impact of the items stated in the point nos. (a) to (c) above on the results of the Company for the quarter and year to date period ended 30 September 2025.

Qualified Conclusion:

Based on our review conducted as above, except for the possible effects of the matters described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial result prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended,

read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sunil Vankawala & Associates
Chartered Accountants
Firm Registration No. 110616W



Place: -Mumbai
Date: -14.11.2025

(Sunil T. Vankawala)
Proprietor
Membership No. 33461
UDIN: 25033461BMNSMY7510



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Email : cs@glfl.com; contact@glfl.com

Statement of Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2025

(₹ In Lakh except per share data)

Particulars		Quarter Ended				Six Month Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-06-2024	30-09-2025	30-09-2024	31-03-2025
A	Whether results are audited or unaudited	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations							
	Net sales or Revenue from Operations	7,670.35	3,595.12	332.17	260.54	11,265.47	592.71	934.38
II	Other Income	-	-	-	-	-	-	
III	Total Income (I+II)	7,670.35	3,595.12	332.17	260.54	11,265.47	592.71	934.38
IV	Expenses							
(d)	Employee benefit expense	304.54	305.20	108.55	50.24	609.73	158.79	380.36
(e)	Finance Costs	542.74	119.61	2.26	1.85	662.35	4.11	46.17
(f)	Depreciation and amortisation expense	64.59	61.43	30.04	10.16	126.02	40.20	248.13
(g)	Other Expenses	5,569.77	2,423.40	134.02	129.29	7,993.17	263.31	521.60
	(i) Commission Exp	5,162.66	2,207.63	-	-	7,370.29	-	-
	(ii) Other Expenses	407.11	215.77	-	-	622.88	-	-
	Total Expenses (IV)	6,481.65	2,909.63	274.88	191.54	9,391.28	466.42	1,196.26
V	Profit/(loss) before exceptional items and tax (III-IV)	1,188.71	685.49	57.29	69.00	1,874.19	126.29	-261.88
VI	Exceptional items	-	-	-	-	-	-	-
VII	Profit (loss) after exceptional items and before Tax (V-VI)	1,188.71	685.49	57.29	69.00	1,874.19	126.29	-261.88
VIII	Tax Expense	351.45	194.11	13.50	11.50	545.56	25.00	-41.93
(a)	Current Tax	345.00	55.18	13.50	11.50	400.18	25.00	
(d)	Deferred Tax (Asset)/Liabilities	6.45	115.82	-	-	-	-	-41.93
(c)	Short/Excess Provision for Prior Period	-	23.11	-	-	-	-	-
	Profit (Loss) After tax (VII-VIII)	837.26	491.37	43.79	57.50	1,328.63	101.29	-219.95
X	Profit(Loss) For Period Before Minority Interest	837.26	491.37	43.79	57.50	1,328.63	101.29	-219.95
XI	Profit (Loss) for the period (XIII A + XIII B + XIII C)	837.26	491.37	43.79	57.50	1,328.63	101.29	-219.95
XII	Other Comprehensive Income							
	a. i). Items that will not be reclassified to profit or loss	-	-	-	-	-	-	-
	-Remesaurement gain/loss on defined benefit plan							11.87
	ii). Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-
	- Deffered Tax on OCI							-2.99
	Total Comprehensive income	-	-	-	-	-	-	8.88
XIII	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	837.26	491.37	43.79	57.50	1,328.63	101.29	-211.07
XIV	Details of equity share capital							
	Paid-up equity share capital (face value of Rs. 10/- each)	1,487.00	1,487.00	1,487.00	1,487.00	1,487.00	1,487.00	1,487.00
	Face value of equity share capital (Per Share)	10.00	10.00	10.00	10.00	10.00	10.00	10.00
	Other Equity							
XV	Earnings per share							
	Earnings per share (not annualised for quarter ended)							
	Basic earning of Rs. 10/- each	0.56	0.33	0.03	0.04	0.89	0.07	-0.14
	Diluted earning of Rs. 10/- each	0.56	0.33	0.03	0.04	0.89	0.07	-0.14



Balance Sheet as at September 30, 2025

(₹ in Lakhs)

Particulars	Note No.	As at September 30, 2025	As at March 31, 2025
ASSETS			
1. Financial assets			
a) Cash and cash equivalents	2	4,332.10	161.37
b) Other Bank Balances	2A	26.35	35.95
c) Receivables			
(i) Trade Receivables	3	-	1,229.57
d) Loans	4	5,404.86	1,332.93
		9,763.32	2,759.82
2. Non-Financial assets			
a) Current tax assets (Net)		-	-
b) Deferred tax Assets (Net)		-	64.16
c) Property, plant and equipment	5	411.30	372.08
d) Intangible assets	6	674.35	770.39
e) Other non-financial assets	7	236.31	69.96
		1,321.97	1,276.59
Total assets		11,085.29	4,036.41
LIABILITIES AND EQUITY			
Liabilities			
1) Financial liabilities			
a) Payables	8		
(I) Trade payables			
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues other than micro enterprises & small enterprises		7,860.79	1,921.00
(II) Other payables		-	-
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues other than micro enterprises & small enterprises		148.55	124.30
b) Borrowings	9	44.32	726.04
		8,053.67	2,771.34
2) Non-financial liabilities			
a) Provisions	10	8.76	8.76
b) Other non-financial liabilities	11	488.13	108.30
c) Deferred tax Liabilities (Net)		58.11	
		555.00	117.06
3) Equity			
a) Equity share capital	12	1,487.00	1,487.00
b) Other equity	13	989.63	(338.99)
		2,476.63	1,148.01
Total liabilities and equity		11,085.29	4,036.41



Standalone Cash flow statement for the half year ended September 30, 2025

(₹ in Lakhs)

Particulars	For the period ended September 30, 2025	For the year ended March 31, 2025
Cash flows from operating activities		
Profit before tax	1,328.63	(261.89)
Adjusted for :		
Interest on borrowings	661.96	46.17
Lien bank account	9.60	(31.92)
Depreciation and amortisation expense	126.02	248.13
Operating Profit before working capital changes	2,126.21	0.49
Changes in working capital		
Decrease / (Increase) in Trade and Other receivables	1,229.56	(1,092.34)
Decrease / (Increase) in loans & advances	(4,071.93)	(6.62)
Decrease / (Increase) in other financial assets	-	-
Decrease / (Increase) in other Non financial assets	(166.35)	19.64
Increase / (Decrease) in Trade and Other payables	5,964.04	1,194.69
Increase / (Decrease) in provision	122.27	4.42
Increase / (Decrease) in other liabilities	379.83	51.21
Cash Generated from Operations	5,583.63	171.49
Income taxes refund / (paid)	-	-
Net cash (used in)/generated from operating activities (A)	5,583.63	171.49
Cash flow from investing activities		
Purchase of property, plant and equipment	(69.21)	(259.70)
Decrease / (Increase) in other non current assets	-	-
Net cash (used in)/generated from investing activities (B)	(69.21)	(259.70)
Cash flow from financing activities		
Increase / (Decrease) in borrowings	(681.72)	271.38
Interest on borrowings	(661.96)	(46.17)
Net cash (used in)/generated from financing activities (C)	(1,343.68)	225.21
Net cash and cash equivalents (A + B + C)	4,170.74	137.00
Cash and cash equivalents at beginning of the period	161.36	24.36
	4,332.10	161.36





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Email : cs@gllfl.com; contact@gllfl.com

Notes on Financial Results:-

1	The above unaudited financial results for the quarter ended September 30, 2025 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on November 14, 2025. The statutory auditors have carried out limited review of above result.
2	The unaudited standalone financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as 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	Segment reporting as per Ind AS 108 is not applicable as the company operates under a single Chief Operating Decision Maker (CODM)
4	The figures for the corresponding previous year/period have been regrouped/reclassified, wherever considered necessary, to make them comparable with the current period classification.

For, GOLDEN LEGAND LEASING & FINANCE LTD.



Managing Director

Date:- 14-11-2025
Place:- Mumbai