GDL LEASING & FINANCE LTD.
GIVING DREAM LOAN

Date: November 13, 2026

To
BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400001

BSE Scrip Code: 530855 (GDL Leasing and Finance Limited)

Subject: Outcome of the meeting of the Board of Directors of GDL Leasing and Finance Limited held on November 13, 2026.

Ref: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulation 33 of the SEBI Listing Regulations, we hereby inform you that the Board of Directors of the Company, at its meeting held today i.e. **Friday, November 13, 2026**, has inter-alia

1. Approved the The Un-Audited Standalone Financial Results for the quarter and half year ended September 30, 2026.

2. Reviewed and noted the Limited Review Report on the financial results issued by the Statutory Auditors of the Company, **M/s Jain Akshay & Associates**, Chartered Accountants

3. Approved the Allotment of 30,00,000 warrants convertible into equal number of equity shares on preferential basis.

In compliance with Regulation 47 of the SEBI Listing Regulations, necessary arrangements are being made for the publication of the financial results in the prescribed newspapers.

The meeting of the Board of Directors commenced at 03:30 P.M. and concluded at 04:30 P.M.

Kindly take the same on your record.

Thanking You,
Yours Faithfully,
For **GDL Leasing and Finance Limited**

PREM KUMAR JAIN
Digitally signed by PREM KUMAR JAIN
Date: 2026.11.13 16:59:16 +05'30'

Prem Kumar Jain
Managing Director
DIN: 01151409
Encl.: As above

GDL LEASING AND+A1:I65 FINANCE LIMITED

Reg. Office: 206, 2nd Floor , Vardhman Diamod Plaza, D.B Gupta Road, Motia Khan, Pahar Ganj, New Delhi - 110055
CIN: L74899DL1994PLC057107
E-mail: gdlgroup@yahoo.com, Website: www.gdlleasing.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30 SEPTEMBER, 2026

(Amount in Lakh) except for EPS

Particulars			Quarter Ended			Half year Ended		Yearly
			(30.09.2026)	(30.06.2026)	(30.09.2025)	(30.09.2026)	(30.09.2025)	(31.03.2026)
			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue from Operations							
	a	Interest Income	64.15	58.47	79.43	122.62	128.37	242.33
	b	Dividend Income	-	-	-	-	-	-
	c	Rental Income	-	-	-	-	-	-
	d	Fees and Commission Income	10.69	29.44	34.00	40.13	54.47	115.66
	f	Sale of Products	-	-	-	-	-	-
	e	Sale of Service	-	-	-	-	-	-
(i)		**Total Revenue from Operations**	74.84	87.91	113.43	162.75	182.84	358.00
(ii)		Other Income	-	-	0.43	-	0.43	4.06
(iii)		**Total Income (i+ii)**	74.84	87.91	113.85	162.75	183.27	362.06
	Expenses							
	a	Cost of Material Consumed	-	-	-	-	-	-
	b	Finance cost	2.10	2.70	3.50	4.80	5.40	12.76
	c	Impairment of Financial Instruments	35.02	34.44	-	69.46	-	44.20
	d	Employee benefit expense	5.05	9.00	5.95	14.05	12.45	27.02
	e	Depreciation and amortisation expense	0.14	0.14	0.06	0.28	0.12	0.40
	f	Fees and Commission Expenses	16.30	14.04	37.32	30.34	49.99	135.47
	g	Other expenses	8.68	9.34	12.71	18.01	23.87	38.06
(iv)	**Total Expenses**		67.29	69.65	59.53	136.94	91.82	257.90
(v)	**Profit before tax (iii-iv)**		7.56	18.26	54.32	25.81	91.45	104.16
(vi)	**Tax expense:**							
	a	Current tax	2.22	4.66	5.00	6.87	9.70	14.04
	b	Deferred tax	(1.71)	-		(1.71)	-	(0.16)
	c	Taxes relating to prior years		-		-	-	10.72
(vii)	**Net Profit /Loss for the period**		7.05	13.60	49.32	20.65	81.75	79.57
(viii)	**Other Comprehensive Income**					-	-	
	a) (i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii)	Income tax relating to items that will not be reclassifies to profit or loss	-	-	-	-	-	-
	b) (i)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii)	Income tax relating to items that will be reclassifies to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income (viii)		-	-	-	-	-	-
(ix)	**Total Comprehensive income for the period (vii+viii)**		7.05	13.60	49.32	20.65	81.75	79.57
(x)	**Paid-up Equity Share Capital (Rs. 10 per share)**		501.01	501.01	501.01	501.01	501.01	501.01
(xi)	**Reserve & Surplus (i.e. other equity)**		197.53	190.48	179.06	197.53	179.06	176.88
(xii)	**Earning per equity share (Face Value of Rs. 10 each)**					-	-	
	a	Basic (Rs.)	0.14	0.27	0.98	0.41	1.63	1.59
	b	Diluted (Rs.)	0.14	0.27	0.98	0.41	1.63	1.59

For and Behalf of the board of directors
GDL Leasing and Finance Limited

PREM KUMAR JAIN
Digitally signed by PREM KUMAR JAIN
Date: 2026.11.13 16:58:07 +05'30'

Prem Kumar Jain
(Managing Director)
DIN: 01151409

Date: 13-11-2026
Place: New Delhi

GDL LEASING AND FINANCE LIMITED

Reg. Office: 206, 2nd Floor , Vardhman Diamod Plaza, D.B Gupta Road, Motia Khan, Pahar Ganj, New Delhi - 110055

CIN: L74899DL1994PLC057107

E-mail: invester_gdl.1995@yahoo.com , Website: www.gdl-finance.com

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEP, 2026

(Amount in Lakhs)

	PARTICULARS	Half year Ended (30.09.2026)	Year Ended (31.03.2026)
		Unaudited	**Audited**
A	**Assests**		
1	**Financial Assests**		
	a) Cash and Cash Equivalents	8.80	39.22
	b) Bank balance other than (a) above	-	-
	c) Receivables	-	
	(i) Trade Receivables	-	-
	(ii) Other Receivables	-	
	d) Loans	755.07	749.65
	e) Investments	-	-
	c) Other Financial Assets	62.82	16.88
	Total	**826.69**	**805.75**
2	**Non-Financial Assets**		
	a) Current Assets	3.77	2.65
	b) Deferred Tax Assets (Net)	1.90	0.19
	c) Property, Plant and Equipment	0.10	0.34
	d) Capital work-in-progress	-	-
	e) Other intangible assets	0.23	0.26
	c) Other Non-Financial Assets	4.60	-
	Total	**10.60**	**3.44**
	Total Assests	**837.29**	**809.19**
B	**Equity and Liabilities**		
1	**Equity**		
	a) Equity Share Capital	501.01	501.01
	b) Other Equity	197.53	176.88
	Total Equity	698.54	677.89
2	**Liabilities**		
	Financial Liabiliteis		
	a) Derivatives Financial Instruments	-	
	b) Payables		
	(I) Trade payables		
	(i) total outstanding dues of micro enterpeiases and small enterprieses	-	
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	4.75	7.20
	(ii) Other Payables		
	(i) total outstanding dues of micro enterpeiases and small enterprieses	-	
	(II) total outstanding dues of creditors other than micro enterprises and small enterprise	3.35	0.00
	c) Borrowings	90.00	90.00
	d) Deposits	20.60	20.60
	e) Other Financial Liabilities	4.30	11.62
	Total	**123.00**	**129.42**
	Non-Financial Liabilities		
	a) Current Tax Liabilites (Net)	-	0
	b) Provisions	15.74	1.88
	c) Other non-financial liabilities	-	0.00
	Total	**15.74**	**1.88**
	Total Equity and Liabilities	**837.29**	**809.19**

GDL Leasing and Finance Limited

PREM KUMAR JAIN

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Prem Kumar Jain
Managing Director
DIN: 01151409

Date: 13.11.2026
Place: New Delhi

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CASH FLOW STATEMENTS FOR THE HALF YEAR ENDED ON 30 SEP, 2026

(Rs. in lakhs)

Particulars	For the half year ended 30.09.2026	For the half year ended 30.09.2025
	Unaudited	Unaudited
A: Cash flow from Operating Activities		
Profit before Tax	25.81	91.45
Adjustement For:-	-	-
	-	-
Depreciation, amortisation and impairment	0.28	0.12
Impairement	69.46	-
Operating Profit / (loss) before Working Capital Changes	**95.55**	**91.57**
Adjustement For:-		
(Increase)/ Decrease in Trade receivables	-	-
Increase/ (Decrease) in Trade Payables	0.90	5.98
(Increase)/ Decrease in Current Assets	-1.12	-0.44
(Increase)/ Decrease in Loans	-67.67	-226.10
(Increase)/ Decrease in Other Financial Assets	-45.94	-12.23
(Increase)/ Decrease in Other Current Financial Assets	-4.60	-
Increase/ (Decrease) in other non current assets	-	-
(Increase)/ Decrease in Non current liabilities (Security Deposit)	-	8.60
(Increase)/ Decrease in current liabilities	-	-
(Increase)/ Decrease in other current Financial liabilities	-7.32	9.39
(Increase)/ Decrease in other Financial liabilities	-	0.39
Cash generated from operations	-125.75	-214.41
Finance Cost Paid	-	-
Income tax paid	-0.22	-9.70
Net Cash from / (used in) operating activities	-30.42	-132.54
	-	
B: Cash flow from Investing Activities	-	
Purchase of property, plant and equipment and intangible assets	-	-
Proceeds from sale of property, plant and equipment	-	-
Proceeds from sale of Securities	-	-
Investments	-	-103.67
Investments in quoted equity shares	-	-
Interest received on investments	-	-
Dividend Income	-	-
Net Cash from / (used in) investing activities	-	-103.67
C: Cash flow from Financing Activities		
Proceeds from issue of equity share capital	-	-
Interest paid	-	
Increaes / (Decrease) in borrowings	-	-
Net Cash from / (used in) financing activities	-	-
Net increae / (decreae) in cash and cash equivalents (A+B+C)	-30.42	-236.21
Cash and cash equivalents at the beginnigs of the period	39.22	277.03
Cash and cash equivalents at the end of the period	8.80	40.82

For and Behalf of the board of directors
GDL Leasing and Finance Limited

PREM KUMAR JAIN
Digitally signed by PREM KUMAR JAIN
Date: 2026.11.13 16:58:51 +05'30'

Prem Kumar Jain
Managing Director
DIN: 01151409

Date: 13.11.2026
Place: New Delhi

JAIN AKSHAY & ASSOCIATES | Chartered Accountants

1296/89, Tri Nagar, Shanti Nagar, Delhi 110035, Ph: 8750618330, 7678349361, E-Mail ID: - Caakshayjain4@gmail.com

Independent Auditor's Review Report on unaudited standalone financial results for the Quarter and half year ended September 30,2026 of the Company Pursuant to the Regulations 33 and Regulations 52 read with regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of GDL Leasing and Finance Limited,

We have reviewed the accompanying unaudited standalone financial results of **GDL Leasing and Finance Limited (the "Company")** for the quarter and half year ended September 30, 2026, which are included in the accompanying 'Statement of unaudited Standalone financial results for the Quarter and half year ended 30th September 2026' (the ''Statement") being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), including relevant circulars issued by the Securities and Exchange Board of India ("SEBI") from time to time. We have initialed the Statement for identification purposes only**.**

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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 (the "Act"), read ' with the relevant Rules issued thereunder, the circulars, guidelines and directions issued by the Reserve Bank of India ("RBI") from time to time (the "RBI Guidelines") and other accounting principles generally accepted in India, and is in compliance with the presentation and disclosure requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations, 2015 including relevant circulars issued by SEBI from time to time and that it has been prepared in accordance with the relevant prudential norms issued by the RBI in respect of lncome recognition, assets classification, provisioning and other related matters, to the extent those are not inconsistent with the Indian Accounting Standards prescribed under section 133 of the Act. Our responsibility is to issue a report on the statement 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in accordance With recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, read with the relevant Rules issued thereunder, the RBI Guidelines and other accounting principles generally accepted in India, and has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations, 2015, including relevant circulars issued by SEBI from time to time, and including the manner in which it is to be disclosed, or that it contains any material misstatement, or that it has not been prepared in accordance with the relevant prudential norms issued by the RBI in respect of Income recognition, asset classification, provisioning and other related matters, to the extent those are not inconsistent with the Indian Accounting Standards prescribed under Section 133 of the act.

For JAIN AKSHAY & ASSOCIATES
Chartered Accountants
FRN: - 040168N





Akshay Jain
Proprietor
M.No. 546029
UDIN: 26546029SJMLLC8057
Date: - 13.11.2026
Place: - Delhi