

EKAM LEASING AND FINANCE CO. LTD.

REGD OFFICE: No. 11, Rani Jhansi Road, (Motia Khan), M M Road, New Delhi – 110055,

Tel No.: +91-9217359018, CIN No.: L74899DL1993PLC055697

E-mail: ekam.leasing1@gmail.com, info@ekamleasing.in Website: www.ekamleasing.in

To,
Listing Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Date: 29/05/2026

Scrip Code: 530581

Sub: Outcome of Board Meeting held on May 29, 2026

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company, at their meeting held today i.e. Friday, May 29, 2026, inter-alia, considered and approved the following:

1. The Audited Financial Statements (Standalone and Consolidated) for the financial year 2025-26 including Balance Sheet as on 31st March 2026 and Statement of Profit and Loss and the Cash Flow Statement for the financial year ended on that date.
2. The Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended on March 31, 2026. Copy of the same is enclosed along with Reports of the Auditors thereon.
3. Re-Appointment of M/s ACG & Co, Chartered Accountants, as Internal Auditor of the Company for the Financial Year 2026-27 on the recommendation of Audit Committee.

Details of additional information required pursuant to the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is enclosed herewith.

The Standalone and Consolidated Audited Financial Results are being uploaded on the Company's website (www.ekamleasing.in) and will also be available on the website of the Stock Exchange namely BSE Limited (www.bseindia.com).

Further, the Financial Results will also be published in the newspapers as per the requirements of the SEBI Listing Regulations.

The Board Meeting commenced at 03:00 P.M. and concluded at 05:15 P.M.

We request you to kindly take the above information on record.

Thanking You,

For EKAM LEASING AND FINANCE CO. LIMITED

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by DIKSHA
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**DIKSHA
COMPANY SECRETARY & COMPLIANCE OFFICER**

**RE-APPOINTMENT OF M/S BAJ & COMPANY, CHARTERED ACCOUNTANTS AS
INTERNAL AUDITOR OF THE COMPANY FOR THE F.Y 2026-27**

S. No.	Requirement	Disclosure
	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	<p>M/s. ACG & Co, Chartered Accountant was appointed as Internal Auditor of the company for the F.Y 2025-26. Therefore, the Company required to appoint the Internal Auditor for the F.Y 2026-27.</p> <p>On the recommendation of Audit Committee, the board has re-appointed ACG & Co, Chartered Accountant as Internal Auditor of the company for the F.Y 2026-27 w.e.f. May 29, 2026.</p>
	Date of appointment/re-appointment/cessation & term appointment/re-appointment	<p>29/05/2026</p> <p>For the period of one year i.e. for the FY 2026-27.</p>
	Brief profile	<p>Mr. Gulshan Bhardwaj, Partner of M/s ACG & Co, Chartered Accountant is a Fellow Member of Institute of Chartered Accountant of India, having experience in the field of Audit, Tax Management, Tax Planning, Working Capital Management etc.</p>
	Disclosure of relationships between directors (in case of appointment of a director)	<p>NA</p>

Independent Auditor's Report on the quarterly and year to date standalone financial results of the company pursuant to the Regulation 33 of the SEBI (Listing obligation and Disclosure requirements) Regulation, 2015, as amended

To,
The Board of Directors
EKAM LEASING & FINANCE CO. LIMITED
New Delhi

Qualified Opinion

1. We have audited the accompanying statement of quarterly and year to date standalone financial results of **EKAM LEASING & FINANCE CO. LIMITED** ("the Company"), for the quarter and year ended 31st March, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to requirement of the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. 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 requirement of Regulation 33 of the Listing Regulations; except for the possible effects of the matters described in paragraph 3 below; and
 - ii) give a true and fair view in conformity with 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 of the Company for the quarter and year ended at 31st March, 2026; *except for the possible effects of the matters described in paragraph 3 below.*

3. Basis for Qualified Opinion

- a) We draw attention to the fact that, as per the RBI Notification no. RBI/DoR/2023-24/106 DoR.FIN.REC.No.45/03.10.119/2023-24 dated 19th October 2023, the NBFC is required to maintain a minimum Net Owned Fund (NOF) of ₹5 crore as at March 31, 2026. However, the Company's Net Owned Fund as at March 31, 2026, is less than the prescribed limit and hence, it may have regulatory implications on the Company's status as a NBFC and other consequences arising due to it. The impact of the same is not ascertainable.
- b) Pursuant to the provisions of section 203 of the Companies Act, the company is mandated to appoint Whole time Company Secretary (CS), we draw attention to the fact that following the resignation of the previous CS on June 16, 2025, the position remained vacant for the remainder of the financial year through March 31, 2026, exceeding the statutory six-month timeline for filling casual vacancies.

4. Material Uncertainty Related to Going Concern

We draw attention to Note 7 of the financial results, which indicates that the Company's Net Owned Fund (NOF) has fallen below the statutory minimum threshold of Rs 5 crores as of March 31, 2026 for doing NBFC Business. As stated in note 7, these events or conditions, along with other matters as set forth in note 7, indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. Our Opinion is not modified in respect of this matter.

5. Emphasis of matters:

We draw attention to:

- a) Note No. 4 of the standalone financial results, The company has not provided for Interest expenses towards Loans outstanding of N K J Securities Private Limited, as the company is struck off by Registrar of Companies from October 29, 2019.
- b) Note No. 5 of the standalone financial results, The company has not recognized Interest Income against Loan given to Alsan Buildcon Private Limited, as the company is struck off by Registrar of Companies.

Our opinion is not modified in respect of above stated matters.

6. Management's Responsibility for the Standalone Financial Results

This Statement has been prepared on the basis of the standalone annual Ind AS financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable Indian Accounting standard (Ind AS) 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 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 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 is 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 also responsible for overseeing the Company's financial reporting process.

7. Auditor's responsibility for the audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the statement 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 the statement.

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

- 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statement 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 Company's Board of Directors.
- Conclude on the appropriateness of the 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 statement 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.
- Obtain sufficient appropriate audit evidence regarding the Standalone financial Results of the company to express an opinion on the Standalone financial Results.

- 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.

8. Other Matters

The Statement includes the results for the quarter ended 31st March, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figure up to the third quarter of the current financial year, which were subject to limited review by us, as required under the listing regulations.

For M. B. Gupta & Co.

Chartered Accountants

Firm Reg. No. 006928N

**Mahesh
Baboo
Gupta**

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Gupta
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CA Mahesh B. Gupta

Partner

Membership No. 085469

UDIN: **26085469FBUBLY7622**

Place: Noida

Date: May 29th, 2026

EKAM LEASING AND FINANCE CO. LTD

CIN- L74899DL1993PTC055697

Regd. Off.: 11, Rani Jhansi Road, (Motia Khan), M.M. Road, New Delhi, DL-110055

Email ID- ekam.leasing1@gmail.com

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

(Rs. In Lakhs, except Per Share data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Refer Note No. 6	Reviewed	Refer Note No. 6	Audited	Audited
1	Revenue from Operations					
	(a) Interest Income	0.00	0.06	12.59	7.65	33.95
	(b) Sale of Service	-	-	-	-	-
	Total Revenue from operations	0.00	0.06	12.59	7.65	33.95
2	Other Income	20.12	-0.59	-0.14	21.67	0.71
3	Total Income	20.12	-0.53	12.46	29.32	34.67
4	Expenses					
	(a) Finance costs	27.83	10.09	10.01	40.08	40.79
	(b) Employee benefits expenses	3.30	1.65	1.66	7.48	5.41
	(C) Depreciation and amortisation expense	-	-	-	-	-
	(d) Other expenses	163.56	10.12	58.31	230.19	108.91
	Total Expenses	194.70	21.86	69.98	277.75	155.10
5	Profit/(Loss) before tax	-174.58	-22.39	-57.53	-248.43	-120.44
6	Tax Expenses :					
	(a) Current tax	-	-	-	-	-
	(b) MAT Credit Entitlement	-	-	-	-	-
	(C) Income tax earlier years	-	-	-	-	-
	(d) Deferred tax	-3.32	-1.29	8.15	-16.14	-7.64
	Total Tax Expenses	-3.32	-1.29	8.15	-16.14	-7.64
7	Profit/(Loss) for the period	-171.25	-21.10	-65.68	-232.28	-112.80
8	Other Comprehensive Income					
	(i) Items that will be re-classified to profit or loss	-	-	-	-	-
	(a) Changes in fair value gain/(loss) of FVOCI equity instruments	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss account	-	-	-	-	-
	Other Comprehensive Income	-	-	-	-	-
9	Total Comprehensive Income /(Loss) for the period	-171.25	-21.10	-65.68	-232.28	-112.80
10	Paid up equity shares capital (Face value Rs. 5/-)	300.00	300.00	300.00	300.00	300.00
11	Other Equity				-305.69	-73.41
12	Earning/(Loss) per share (Face Value Rs. 5/- each)					
	(a) Basic (amount in Rs.)	-2.85	-0.35	-1.09	-3.87	-1.88
	(b) Diluted (amount in Rs.)	-2.85	-0.35	-1.09	-3.87	-1.88

For and on Behalf of the Board of Directors
Ekam Leasing and Finance Co. Limited

RAKESH
H JAIN

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by RAKESH JAIN
Date: 2026.05.29
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Rakesh Jain

Managing Director

DIN: 00061737

Place: New Delhi

Date: 29th May 2026

EKAM LEASING AND FINANCE CO. LTD

CIN- L74899DL1993PTC055697

Regd. Off.: 11, Rani Jhansi Road, (Motia Khan), M.M. Road, New Delhi, DL-110055

Email ID- ekam.leasing1@gmail.com

Statement of Standalone Assets and Liabilities for the Year ended March 31st, 2026

(Rs. In Lakhs, except Per Share data)

Sr. No.	Particulars	Year Ended	
		31-Mar-26	31-Mar-25
		Audited	Audited
I	ASSETS		
1)	Financial Assets		
a	Cash and cash equivalents	2.89	6.05
b	Loans	590.93	611.37
c	Investments	30.19	30.19
d	Other financial assets	-	0.14
	Total financial assets	624.01	647.74
2)	Non-financial assets		
a	Current tax assets (net)	0.62	2.52
b	Deferred tax assets (net)	51.51	35.36
c	Property, plant and equipment	0.08	0.08
d	Other non financial assets	0.03	0.10
	Total non-financial assets	52.22	38.06
	TOTAL ASSETS	676.23	685.81
II	LIABILITIES AND EQUITY		
	Liabilities		
1)	Financial liabilities		
a	Trade payables		
	total outstanding dues of micro enterprise and small enterprise	-	-
	total outstanding dues of creditors other than micro enterprise and small enterprise	-	-
b	Debt securities	-	-
c	Borrowings (other than debt securities)	442.37	413.94
d	Other financial liabilities	7.96	6.84
	Total financial liabilities	450.34	420.79
2)	Non financial liabilities		
a	Provisions	229.09	34.00
b	Other non-financial liability	2.50	4.43
	Total non financial liabilities	231.59	38.43
3)	Equity		
a	Equity share capital	300.00	300.00
b	Other equity	-305.69	-73.41
	Total equity	-5.69	226.59
	TOTAL EQUITY AND LIABILITIES	676.23	685.81

For and on Behalf of the Board of Directors
Ekam Leasing and Finance Co. Limited

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by RAKESH JAIN
Date: 2026.05.29
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H JAIN Rakesh Jain
Managing Director
DIN: 00061737

Place: New Delhi
Date: 29th May 2026

EKAM LEASING AND FINANCE CO. LTD
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Email ID- ekam.leasing1@gmail.com

Standalone Cash flow statement for the Year ended March 31st, 2026

(All amounts in INR Lakhs, unless otherwise stated)

Particulars	As on 31-03-2026	As on 31-03-2025
A. Cash flow from operating activities		
Net profit/(loss) before tax	-248.43	-120.44
Adjustments for:-		
Profit from sale of Investment	-	-
Impairment in value of investment of Associate company	-	-
Creation/(Reversal) of Provision for Standard/ Sub Standard Assets	195.09	32.64
Tax Adjustment	-	-
Operating profit before working capital changes	-53.34	-87.80
Adjustments for:-		
Other financial assets	0.14	7.67
Other non-financial assets	0.08	46.90
Current tax assets (net)	1.91	8.05
Loans	20.44	-67.80
Borrowings	28.43	29.08
Other financial liabilities	1.12	2.03
Other non financial liabilities	-1.93	0.31
Cash generated from operations	-3.16	-61.56
Income tax (paid)/refund	-	-2.11
Net cash inflow/(outflow) from operating activities	-3.16	-63.67
B. Cash flow from investing activities		
Acquisition of fixed assets	-	-
Sale of fixed assets	-	-
Net cash inflow / (outflow) from investing activities	-	-
C. Cash inflow/(outflow) from financing activities		
Net cash inflow / (outflow) used in financing activities	-	-
Net changes in cash and cash equivalents	-3.16	-63.67
Opening Cash and cash equivalents	6.05	69.72
Closing Cash and cash equivalents	2.89	6.05

For and on Behalf of the Board of Directors
Ekam Leasing and Finance Co. Limited

RAKESH Digitally signed
by RAKESH JAIN
JAIN Date: 2026.05.29
17:24:16 +05'30' **Rakesh Jain**
Managing Director
DIN: 00061737

Place: New Delhi
Date: 29th May 2026

EKAM LEASING AND FINANCE CO. LTD

CIN- L74899DL1993PTC055697

Regd. Off.: 11, Rani Jhansi Road, (Motia Khan), M.M. Road, New Delhi, DL-110055

Email ID- ekam.leasing1@gmail.com

Notes to Statement of audited Standalone Financial Results for the Quarter and year ended

March 31st, 2026

- 1 The above financial results have been reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors of the Company at their respective Meeting held on **May 29th, 2026**. Further, in compliance with regulation 33 of Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) regulations, 2015, the statutory Auditors have carried out the Audit for the Quarter and year ended March 31, 2026.
- 2 During the quarter no investor's complaint was received and disposed off and pending either at the beginning or at the end of the quarter.
- 3 The figures for the Quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect to the full financial year and the published figures of the Nine month ending December 31, 2025 and December 31, 2024 respectively which are subject to limited review by the statutory auditors.
- 4 The company has taken loan from "N K J Securities Private Limited" and has charged to Profit and loss account, Interest Expenses of INR **NIL** for the year ending as on March 31st, 2026. The company "N K J Securities Private Limited" is struck off by Registrar of Companies from November 11, 2019.
- 5 The company has given loan to "Alsan Buildcon Private Limited" and has booked to Profit and Loss account, Interest Income of INR **NIL** for the year ending as on March 31st, 2026. The company "Alsan Buildcon Private Limited is struck off by Registrar of Companies.
- 6 The above financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 (The Act) read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 7 The Financial Results of the Company have been prepared on a going concern basis. In the opinion of the directors, at the time of their approval of these financial results, there is a reasonable expectation that the Company will continue its operations for the foreseeable future. The directors have assessed the following matters to ascertain the validity of the going concern assumption:

(a) Net Owned Fund (NOF): The Company's Net Owned Fund (NOF) has fallen below the regulatory minimum threshold of Rs 5 crores as of March 31, 2026:

In continuation of the management's strategic plan, the Company and its two subsidiaries namely REX OVERSEAS PRIVATE LIMITED and S & S BALAJEE MERCANTILE PRIVATE LIMITED, have filed a scheme of amalgamation/merger before the Hon'ble National Company Law Tribunal (NCLT) Delhi on March 31, 2026. The first motion of the scheme was pronounced on May 8, 2026. The scheme is presently pending final approval before the Hon'ble NCLT, Delhi and shall become effective from such date and with such terms and conditions, as may be approved by the Hon'ble NCLT. The Management has assessed that as a result of this strategic decision, the company will have an additional equity resulting into increase in NOF of the company post approval of the scheme of the said amalgamation/merger.

- 8 As per Ind AS 108 "Operating Segment", Segment has been disclosed in consolidated financial results. Hence, no separate disclosure have been given in standalone financial results of the company.
- 9 Previous periods figures have been re-grouped / reclassified to current period's classification, wherever necessary.

**For and on Behalf of the Board of Directors
Ekam Leasing and Finance Co. Limited**

RAKES Digitally signed
by RAKESH JAIN
H JAIN Date: 2026.05.29
17:24:48 +05'30' **Rakesh Jain**
Managing Director
DIN: 00061737

Place: New Delhi
Date: 29th May 2026

Independent Auditor's Report on the quarterly and year to date Consolidated financial results of the company pursuant to the Regulation 33 of the SEBI (Listing obligation and Disclosure requirements) Regulation, 2015, as amended

To,
The Board of Directors
EKAM LEASING & FINANCE CO. LIMITED
New Delhi

Qualified Opinion

1. We have audited the accompanying statement of quarterly and year to date consolidated financial results of Ekam Leasing & Finance Co. Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') for the quarter and year ended 31st March, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to requirement of the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration on the reports of other auditor on separate audited financial results of the subsidiaries as referred to in **Paragraph 12** below, the statement:
 - i) includes the annual financial results of the following entity;

Name of the Entity	Relationship
Ekam Leasing & Finance Co. Limited	Holding Company
Jet Air Securities Private Limited	Wholly owned subsidiary Company
Rex Overseas Private Limited	Wholly owned subsidiary Company
S & S Balajee Mercantile Private Limited	Wholly owned subsidiary Company
NKJ Securities Private Limited (The Company has been struck off from the register of companies from November 19, 2019.)	Associate Company

- ii) is presented in accordance with the requirement of Regulation 33 of the Listing Regulations; except for the possible effects of the matters described in paragraph 3 below; and
- iii) gives a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended at 31st March, 2026; except for the possible effects of the matters described in paragraph 3 below.

Basis for Qualified Opinion

3. Attention is drawn to:

- a) In our opinion and according to the information and explanation given to us by the management in respect of two subsidiaries (Jet Air Securities Private Limited; Rex Overseas Private Limited) are required to get registered with Reserve Bank of India as a Non-Banking Finance Company under section 45-IA of the Reserve Bank of India Act, 1934 based on their business activity (50:50 test).
- b) We draw attention to the fact that, as per the RBI Notification no. RBI/DoR/2023-24/106 DoR.FIN.REC.No.45/03.10.119/2023-24 dated 19th October 2023, the NBFC is required to maintain a minimum Net Owned Fund (NOF) of ₹5 crore as at March 31, 2026. However, the Holding Company's Net Owned Fund as at March 31, 2026, is less than the prescribed limit and hence, it may have regulatory implications on the Holding Company's status as a NBFC and other consequences arising due to it. The impact of the same is not ascertainable.

4. **Material Uncertainty Related to Going Concern**

We draw attention to Note 7 of the financial results, which indicates that the Company's Net Owned Fund (NOF) has fallen below the statutory minimum threshold of Rs 5 crores as of March 31, 2026 for doing NBFC Business. As stated in note 7, these events or conditions, along with other matters as set forth in note 7, indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. Our Opinion is not modified in respect of this matter.

Emphasis of matters:

5. We draw attention to the

- a) Note No. 4 of the consolidated financial results, The Holding Company has taken loan from "N K J Securities Private Limited" and has not provided for Interest expenses towards Loans outstanding of N K J Securities Private Limited, as the company is struck off by Registrar of Companies from October 29, 2019.
- b) Note No. 5 of the financial results, The Holding company has given loan to "Alsan Buildcon Private Limited" and has not booked to Profit and Loss account, Interest Income for the year ending as on March 31st, 2026. The company "Alsan Buildcon Private Limited" is struck off by Registrar of Companies.

Our opinion is not modified in respect of above matter.

Management's Responsibility for the Consolidated Financial Results

6. The Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual Ind AS financial statements. The Holding Company's Board of Directors are responsible for the preparation and

presentation of the statement that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information in accordance with the applicable Indian Accounting standard (Ind AS) 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.

The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the Chartered Accountants preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors/ management of the companies included in the Group, , are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group 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 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 financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group, are responsible for assessing the ability of the Group, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors/ management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group, are responsible for overseeing the financial reporting process of the companies included in the Group.

Auditor's Responsibilities for the Audit of the Statement

7. 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 Standards on Auditing specified under section 143(10) of the Act 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 this Statement.
8. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - 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 Holding Company has adequate internal financial controls system 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.
 - Conclude on the appropriateness of management's 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 ability of the Group, 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 Statement 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 Group 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.
 - Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
9. We communicate with those charged with governance of the Holding Company 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
10. 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.
11. We also performed procedures in accordance with SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019, issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matter:

12. We did not audit the annual financial results of 3 subsidiaries (as referred in Paragraph 2(i) above) included in the Statement whose financial results reflect total assets of INR 442.55 Lakhs as at March 31st 2026 and Total Revenue of INR 23.81 Lakhs & INR 4.21 Lakhs and Total Net Profit/(Loss) after tax of INR (178.24) Lakhs & INR (189.88) Lakhs and other comprehensive income/(loss) of INR Nil & INR Nil for the year ended March 31st, 2026 and for the period ended on that date as considered in the statement.

These annual financial results have been audited by other auditors, except annual financial results of one of the subsidiaries named "Jet Air Securities Private Limited", whose audit reports have been furnished to us by the management and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the audit reports of such other auditors, and the procedures performed by us as stated in paragraph 11 above.

The Consolidated Ind AS financial statements include the Group's share of INR Nil for the year ended March 31, 2026, as considered in the Consolidated Ind AS financial statements, in respect of one associate "NKJ Securities Private Limited", whose financial statements, other financial information have not been audited by us and whose unaudited financial statements, other unaudited financial information have been furnished to us by the Management. Our opinion, in so far as it relates amounts and disclosures included in respect of this associate, and our report in terms of subsections (3) of Section 143 of the Act in so far as it relates to the aforesaid associate, is based solely on such unaudited financial statements and other unaudited financial information.

Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditor.

13. The Statement includes the consolidated financial results for the quarter ended 31 March 2026, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

For M. B. Gupta & Co.

Chartered Accountants
Firm Reg. No. 006928N

Mahesh
Baboo Gupta

Digitally signed by Mahesh Baboo Gupta
DN: cn=Personal,
postalCode=201301, st=Uttar Pradesh,
serialNumber=8e13bf0f70bcbdaf9915b
6a347750c3e4e736bd3c725756d0a452f
70e7840d0, cn=Mahesh Baboo Gupta
Date: 2026.05.29 17:39:30 +05'30'

CA Mahesh B. Gupta

Partner
Membership No. 085469

UDIN: 26085469KICJYV9270

Place: Noida

Date: May 29th, 2026

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

(Rs. In Lakhs, except Per Share data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Refer Note No. 6	Reviewed	Refer Note No. 6	Audited	Audited
1	Revenue from Operations					
	(a) Interest Income	-	0.06	12.59	7.65	33.95
	(b) Sale of Service	-	-	-	-	-
	Total Revenue from operations	-	0.06	12.59	7.65	33.95
2	Other Income	20.12	-0.59	2.76	21.67	6.51
3	Total Income	20.12	-0.53	15.35	29.32	40.46
4	Expenses					
	(a) Finance costs	4.01	4.09	4.48	16.26	18.16
	(b) Employee benefits expenses	5.70	1.65	2.26	9.88	6.21
	(C) Depreciation and amortisation expense	-	-	-	-	-
	(d) Other expenses	358.56	14.16	62.56	425.19	115.33
	Total Expenses	368.27	19.90	69.30	451.33	139.69
5	Profit/(Loss) before tax	-348.15	-20.43	-53.95	-422.01	-99.23
6	Profit/(Loss) from Associates					
	Share of Profit/(Loss) from Associates	-	-	-	-	-
	Profit/(Loss) on disposal of Associates	-	-	-	-	-
	Net Profit/(Loss) from Associates					
7	Profit/(Loss) after Tax and share in Profit of Associates	-348.15	-20.43	-53.95	-422.01	-99.23
	Profit / (Loss) on disposal of Subsidiary	-	-	-	-	-
8	Profit/(Loss) after Tax and share in Profit of Associates and Subsidiaries	-348.15	-20.43	-53.95	-422.01	-99.23
9	Tax Expenses :					
	(a) Current tax	5.12	-3.42	1.00	5.12	5.50
	(b) MAT Credit Entitlement	-	-	-	-	-
	(C) Income tax earlier years	-0.47	-	-	-0.47	-
	(d) Deferred tax	-3.32	-1.29	8.15	-16.14	-7.64
	Total Tax Expenses	1.33	-4.71	9.16	-11.49	-2.14
10	Profit/(Loss) for the period	-349.48	-15.72	-63.11	-410.52	-97.09
11	Other Comprehensive Income					
	(i) Items that will be re-classified to profit or loss	-	-	-	-	-
	(a) Changes in fair value gain/(loss) of FVOCI equity instruments	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss account	-	-	-	-	-
	Other Comprehensive Income	-	-	-	-	-
12	Total Comprehensive Income/(Loss) for the period	-349.48	-15.72	-63.11	-410.52	-97.09
13	Net Profit attributable to :-					
	Owner of Parent	-349.48	-15.72	-63.11	-410.52	-97.09
	Non-Controlling Interest	-	-	-	-	-
14	Other Comprehensive Income attributable to :-					
	Owner of Parent	-	-	-	-	-
	Non-Controlling Interest	-	-	-	-	-
15	Total Comprehensive Income attributable to :-					
	Owner of Parent	-349.48	-15.72	-63.11	-410.52	-97.09
	Non-Controlling Interest	-	-	-	-	-
16	Paid up equity shares capital (Face value Rs. 5/-)	300.00	300.00	300.00	300.00	300.00
17	Other Equity	-	-	-	83.59	492.46
18	Earning/(Loss) per share (Face Value Rs. 5/- each)					
	(a) Basic (amount in Rs.)	-5.82	-0.26	-1.05	-6.84	-1.62
	(b) Diluted (amount in Rs.)	-5.82	-0.26	-1.05	-6.84	-1.62

For and on Behalf of the Board of Directors
Ekam Leasing and Finance Co. Limited

RAKESH JAIN Digitally signed
by RAKESH JAIN
Date: 2026.05.29
17:24:36 +05'30' Rakesh Jain
Managing Director
DIN: 00061737

Place: New Delhi
Date: 29th May 2026

EKAM LEASING AND FINANCE CO. LTD

CIN- L74899DL1993PTC055697

Regd. Off.: 11, Rani Jhansi Road, (Motia Khan), M.M. Road, New Delhi, DL-110055

Email ID- ekam.leasing1@gmail.com

Statement of Consolidated Assets and Liabilities for the Year ended March 31st, 2026

(Rs. In Lakhs, except Per Share data)

Sr. No.	Particulars	Year Ended	
		31-Mar-26	31-Mar-25
		Audited	Audited
I	ASSETS		
1)	Financial Assets		
a	Cash and cash equivalents	4.73	7.87
b	Loans	689.78	809.06
c	Investments	-	-
d	Other financial assets	87.50	0.14
	Total financial assets	782.01	817.07
2)	Non-financial assets		
a	Current tax assets (net)	0.62	2.52
b	Deferred tax assets (net)	51.51	35.36
c	Property, plant and equipment	0.08	0.08
d	Other non financial assets	0.03	175.10
	Total non-financial assets	52.22	213.06
	TOTAL ASSETS	834.23	1,030.13
II	LIABILITIES AND EQUITY		
	Liabilities		
1)	Financial liabilities		
a	Trade payables		
	total outstanding dues of micro enterprise and small enterprise	-	-
	total outstanding dues of creditors other than micro enterprise and small enterprise	-	-
b	Debt securities	-	-
c	Borrowings (other than debt securities)	187.99	173.37
d	Other financial liabilities	26.67	22.10
	Total financial liabilities	214.66	195.47
2)	Non financial liabilities		
a	Current tax liability (net)	4.39	3.77
b	Provisions	229.09	34.00
c	Other non-financial liability	2.50	4.43
	Total non financial liabilities	235.98	42.20
3)	Equity		
a	Equity share capital	300.00	300.00
b	Other equity	83.59	492.46
	Total equity	383.59	792.46
	TOTAL EQUITY AND LIABILITIES	834.23	1,030.13

For and on Behalf of the Board of Directors
Ekam Leasing and Finance Co. Limited

RAKES Digitally signed
by RAKESH JAIN
H JAIN Date: 2026.05.29
17:24:57 +05'30'

Rakesh Jain

Managing Director

DIN: 00061737

Place: New Delhi

Date: 29th May 2026

EKAM LEASING AND FINANCE CO. LTD
CIN- L74899DL1993PTC055697
Regd. Off.: 11, Rani Jhansi Road, (Motia Khan), M.M. Road, New Delhi, DL-110055
Email ID- ekam.leasing1@gmail.com

Consolidated Cash flow statement for the Year ended March 31st, 2026

(All amounts in INR Lakhs, unless otherwise stated)

Particulars	As on 31-03-2026	As on 31-03-2025
A. Cash flow from operating activities		
Net profit/(loss) before tax	(422.01)	(99.23)
Adjustments for:-		
Impairment in value of investment of Associate company	-	-
Reversal of Provision for Standard Assets	195.09	32.64
Operating profit before working capital changes	(226.93)	(66.59)
Adjustments for:-		
Other financial assets	87.64	8.82
Other non financial assets	1.99	54.94
Loans	20.44	(67.80)
Borrowings	28.43	29.08
Other financial liabilities	4.57	2.48
Other non financial liabilities	(1.93)	0.31
Cash generated from operations	(85.80)	(38.76)
Income tax (paid)/refund	(2.39)	(6.95)
Net cash inflow/(outflow) from operating activities	(88.20)	(45.71)
B. Cash flow from investing activities		
Acquisition of fixed assets	-	-
Sale of property plant and equipment	-	-
(Increase) / decrease in loans	85.04	(17.95)
Net cash inflow / (outflow) from investing activities	85.04	(17.95)
C. Cash inflow/(outflow) from financing activities	-	-
Interest paid	-	-
Net cash inflow / (outflow) used in financing activities	-	-
Net changes in cash and cash equivalents	(3.14)	(63.66)
Opening Cash and cash equivalents	7.87	71.53
Closing Cash and cash equivalents	4.73	7.87

For and on Behalf of the Board of Directors
Ekam Leasing and Finance Co. Limited

RAKES Digitally signed
by RAKESH JAIN
H JAIN Date: 2026.05.29
17:25:11 +05'30 Rakesh Jain

Managing Director

DIN: 00061737

Place: New Delhi

Date: 29th May 2026

EKAM LEASING AND FINANCE CO. LTD

CIN- L74899DL1993PTC055697

Regd. Off.: 11, Rani Jhansi Road, (Motia Khan), M.M. Road, New Delhi, DL-110055

Email ID- ekam.leasing1@gmail.com

Notes to Statement of Audited Consolidated Financial Results for the Quarter and year ended

March 31st, 2026

- 1 The above financial results have been reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors of the Company at their respective Meeting held on **May 29th, 2026**. Further, in compliance with regulation 33 of Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) regulations, 2015, the statutory Auditors ave carried out the Audit for the Quarter and year ended March 31, 2025.
- 2 During the quarter no investor's complaint was received and disposed off and pending either at the beginning or at the end of the quarter.
- 3 The figures for the Quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect to the full financial year and the published figures of the Nine month ending December 31, 2025 and December 31, 2024 respectively which are subject to limited review by the statutory auditors.
- 4 The company has taken loan from "N K J Securities Private Limited" and has charged to Profit and loss account, Interest Expenses of INR **NIL** for the year ending as on March 31st, 2026. The company "N K J Securities Private Limited" is struck off by Registrar of Companies from November 11, 2019.
- 5 The company has given loan to "Alsan Buildcon Private Limited" and has booked to Profit and Loss account, Interest Income of INR **NIL** for the year ending as on March 31st, 2026. The company "Alsan Buildcon Private Limited is struck off by Registrar of Companies.
- 6 The above financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 (The Act') read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India ('SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 7 The Financial Results of the Company have been prepared on a going concern basis. In the opinion of the directors, at the time of their approval of these financial results, there is a reasonable expectation that the Company will continue its operations for the foreseeable future. The directors have assessed the following matters to ascertain the validity of the going concern assumption:

(a) Net Owned Fund (NOF): The Company's Net Owned Fund (NOF) has fallen below the regulatory minimum threshold of Rs 5 crores as of March 31, 2026:

In continuation of the management's strategic plan, the Company and its two subsidiaries namely REX OVERSEAS PRIVATE LIMITED and S & S BALAJEE MERCANTILE PRIVATE LIMITED, have filed a scheme of amalgamation/merger before the Hon'ble National Company Law Tribunal (NCLT) Delhi on March 31, 2026. The first motion of the scheme was pronounced on May 8, 2026. The scheme is presently pending final approval before the Hon'ble NCLT, Delhi and shall become effective from such date and with such terms and conditions, as may be approved by the Hon'ble NCLT. The Managment has assessed that as a result of this strategic decision, the company will have an additional equity resulting into increase in NOF of the company post approval of the scheme of the said amalgamation/merger.

- 7 Previous periods figures have been re-grouped / reclassified to current period's classification, wherever necessary.

For and on Behalf of the Board of Directors

Ekam Leasing and Finance Co. Limited

RAKESH

Digitally signed

by RAKESH JAIN

H JAIN

Date: 2026.05.29

17:25:26 +05'30' Rakesh Jain

Managing Director

DIN: 00061737

Place: New Delhi

Date: 29th May 2026

EKAM LEASING AND FINANCE CO. LTD

CIN- L74899DL1993PTC055697

Regd. Off.: 11, Rani Jhansi Road, (Motia Khan), M.M. Road, New Delhi, DL-110055

Email ID- ekam.leasing1@gmail.com

Consolidated Segment Information for the Quarter and Year ended March 31st, 2026

(Rs. In Lakhs, except Per Share data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue					
	Investment & Finance	-0.00	0.06	12.59	7.65	33.95
	Others	-	-	-	-	-
	Total Segment Revenue	-0.00	0.06	12.59	7.65	33.95
	Less: Inter Segment Revenue	-	-	-	-	-
	Revenue from Operation as per the Statement of Profit and Loss	-0.00	0.06	12.59	7.65	33.95
2	Segment Results Profit / (Loss) before Tax					
	Investment & Finance	-152.54	-16.39	-51.98	-223.89	-97.80
	Others	-195.62	-4.04	-1.97	-198.13	-1.44
	Profit Before Tax	-348.16	-20.43	-53.95	-422.01	-99.24
	Tax Expense	1.33	-20.94	9.16	-11.49	-2.14
	Share of Profit / (Loss) from Associates	-	-	-	-	-
	Profit / (Loss) on disposal of Subsidiary	-	-	-	-	-
	Profit / (Loss) on disposal of Associates	-	-	-	-	-
	Profit After Tax	-346.82	-41.37	-44.79	-410.51	-97.08
3	Segment Assets					
	Investment & Finance	646.04	650.89	655.62	646.04	655.62
	Others	188.19	375.91	374.51	188.19	374.51
	Total Assets	834.23	1,026.80	1,030.13	834.23	1,030.13
4	Segment Liabilities					
	Investment & Finance	427.54	278.30	218.65	427.54	218.65
	Others	23.09	16.92	19.03	23.09	19.03
	Total Liabilities	450.64	295.22	237.68	450.64	237.68

(i) The Group has reported Segment information as per Indian Accounting Standard 108 "Operating Segments" (Ind AS 108) read with SEBI Circular Dated 5th July 2016. The identification of Operating Segment is consistent with performance assessment and resource allocation by the management.

For and on Behalf of the Board of Directors
Ekam Leasing and Finance Co. Limited

RAKESH Digitally signed
by RAKESH JAIN
JAIN Date: 2026.05.29
17:26:33 +05'30' Rakesh Jain
Managing Director
DIN: 00061737

Place: New Delhi
Date: 29th May 2026

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with audited Financial Results - (CONSOLIDATED)

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]				
(Amount in INR Lakhs Except Earnings per share)				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (Audited figures after adjusting for qualifications)
	1.	Turnover / Total income	29.32	40.46
	2.	Total Expenditure	451.33	139.70
	3.	Net Profit/(Loss)	-410.52	-97.08
	4.	Earnings Per Share	-6.84	-1.62
	5.	Total Assets	834.23	1030.13
	6.	Total Liabilities	450.64	237.67
	7.	Net Worth	383.59	792.46
	8.	Any other financial item(s) (as felt appropriate by the management)		
II.	Audit Qualification (each audit qualification separately):			
a	Details of Audit Qualification:			
	In our opinion and according to the information and explanation given to us by the management in respect of two subsidiaries (Jet Air Securities Private Limited; Rex Overseas Private Limited) are required to get registered with Reserve Bank of India as a Non-Banking Finance Company under section 45-IA of the Reserve Bank of India Act, 1934 based on their business activity (50:50 test).			
	Type of Audit Qualification: Qualified Opinion – Modified Opinion			
	Frequency of qualification: Repetitive from FY 2021-22			
	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Not Quantified			
	Management Response: NA			
	For Audit Qualification(s) where the impact is not quantified by the auditor:			
	Management's estimation on the impact of audit qualification: Response – NA			
	If management is unable to estimate the impact, reasons for the same: Management responses – Management has acknowledged the same and will file for registration on NBFC in Due Course.			




b	Details of Audit Qualification: We draw attention to the fact that, as per the RBI Notification no. RBI/DoR/2023-24/106 DoR.FIN.REC.No.45/03.10.119/2023-24 dated 19th October 2023, the NBFC is required to maintain a minimum Net Owned Fund (NOF) of ₹5 crore as at March 31, 2026. However, the Holding Company's Net Owned Fund as at March 31, 2026, is less than the prescribed limit and hence, it may have regulatory implications on the Holding Company's status as a NBFC and other consequences arising due to it. The impact of the same is not ascertainable.
	Type of Audit Qualification: Qualified Opinion – Modified Opinion
	Frequency of qualification: New Qualification
	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Not Quantified Management Response: NA
	For Audit Qualification(s) where the impact is not quantified by the auditor:
	Management's estimation on the impact of audit qualification: Response – NA
	If management is unable to estimate the impact, reasons for the same: Management responses – Management has acknowledged the same and is actively working towards enhancing its Net Owned Fund to ₹5 crore in compliance with regulatory expectations.

III.	Signatories:	
	CEO/Managing Director	RAKESH JAIN Digitally signed by RAKESH JAIN Date: 2026.05.29 17:24:03 +05'30'
	Audit Committee Chairman	Jitendra Kumar Mishra Digitally signed by Jitendra Kumar Mishra Date: 2026.05.29 17:22:08 +05'30'
	Statutory Auditor	Mahesh Baboo Gupta Digitally signed by Mahesh Baboo Gupta DN: c=IN, o=Personal, postalCode=201301, st=Uttar Pradesh, serialNumber=8e13bf0f70bcdbafe9915b6a347750c3e4e736bd3c725756d0a452f70e7840d0, cn=Mahesh Baboo Gupta Date: 2026.05.29 17:40:04 +05'30'
	Place:	New Delhi
	Date:	29/05/2026

ANNEXURE II

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

Statement on Impact of Audit Qualifications for the quarter and year ended March 31, 2026				
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
(Amount in INR Lakhs Except Earning per share)				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (Audited figures after adjusting for qualifications)
	1.	Turnover / Total income	29.32	29.32
	2.	Total Expenditure	277.75	277.75
	3.	Net Profit/(Loss)	-232.28	-232.28
	4.	Earnings Per Share	-3.87	-3.87
	5.	Total Assets	676.23	676.23
	6.	Total Liabilities	681.92	681.92
	7.	Net Worth	-5.69	-5.69
	8.	Any other financial item(s) (as felt appropriate by the management)		
II.	Audit Qualification (each audit qualification separately):			
a	Details of Audit Qualification:			
	<p>We draw attention to the fact that, as per the RBI Notification no. RBI/DoR/2023-24/106 DoR.FIN.REC.No.45/03.10.119/2023-24 dated 19th October 2023, the NBFC is required to maintain a minimum Net Owned Fund (NOF) of ₹5 crore as at March 31, 2026. However, the Company's Net Owned Fund as at March 31, 2026, is less than the prescribed limit and hence, it may have regulatory implications on the Company's status as a NBFC and other consequences arising due to it. The impact of the same is not ascertainable.</p>			
	Type of Audit Qualification: Qualified Opinion – Modified Opinion			
	Frequency of qualification: Continue from FY 24-25			
	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Not Quantified			
	Management Response: NA			
	For Audit Qualification(s) where the impact is not quantified by the auditor:			
	Management's estimation on the impact of audit qualification: Response – NA			
	If management is unable to estimate the impact, reasons for the same: Management responses – Management has acknowledged the same and is actively working towards enhancing its Net Owned Fund to ₹5 crore in compliance with regulatory expectations.			

III.	Signatories:	
	CEO/Managing Director	<p>RAKESH JAIN  Digitally signed by RAKESH JAIN Date: 2026.05.29 17:26:18 +05'30'</p>
	Audit Committee Chairman	<p>Jitendra Kumar Mishra  Digitally signed by Jitendra Kumar Mishra Date: 2026.05.29 17:26:42 +05'30'</p>
	Statutory Auditor	<p>Mahesh Baboo Gupta  Digitally signed by Mahesh Baboo Gupta DN: c=IN, o=Personal, postalCode=201301, st=Uttar Pradesh, serialNumber=8e13bf0f70bcbdaf9915b 6a347750c3e4e736bd3c725756d0a452f7 0e7840d0, cn=Mahesh Baboo Gupta Date: 2026.05.29 18:51:27 +05'30'</p>
	Place:	New Delhi
	Date:	29.05.2026