Gowra Leasing & Finance Limited

CIN: L65910TG1993PLC015349

Regd. Office: No.501, 5th Floor, Gowra Grand, Behind Gowra Plaza, 1-8-384 & 385, S.P. Road, Begumpet, Secunderabad – 500003 ◘ Tel.040-27843086, 27843091 ◘ Fax: 040-27816817

E-mail: glfl@gowra.net ; info@gowraleasing.com ◘ Website: www.gowraleasing.com

September 26, 2026

GLFL/BSE/__85__/2026-27

To
The Manager,
Department of Corporate Services,
BSE Limited,
PhirozeJeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400001.

Dear Sir/ Madam,

Sub: Revised Financial Results for the Period ended 31st March, 2026.

With reference to the cited subject and in line with communication received from Stock exchange on 25th September, 2026, we hereby submit the revised financials for the year ended 31st March 2026 including the Cash flow information for March 2025.

The Board of Directors at their meeting held on Thursday, May 07, 2026, considered and approved the Audited financial results for the quarter and year ended March 31, 2026.

Copy of the results is enclosed herewith, along with the Audit Report with unmodified opinion, in compliance with Regulation 33 of SEBI(LODR) Regulations, 2015

We request you to take the above information on record and acknowledge the receipt of the same.

Thanking you,

Yours Faithfully,

For GOWRA LEASING & FINANCE LIMITED

SRINIVAS GOWRA
Digitally signed by SRINIVAS GOWRA
Date: 2026.09.26 17:14:07 +05'30'

(Srinivas Gowra)
Managing Director
DIN_ 00286986

Encl: a/a

Dagliya & Co.
Chartered Accountants

8-2-577/B, Plot No. 34, 5th Floor, Maas Heights,
Beside Canara Bank, Road No. 8, Banjara Hills,
Hyderabad - 500 034. E-mail : info@dagliya.com
Phone : +91-40 40021981, 9100933308.

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 of
Gowra Leasing & Finance Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of Gowra Leasing & Finance Limited (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 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 net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 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.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The 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 and other comprehensive income of the Company and other financial information 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

Dagliya & Co. FRN : 006713S SECBAD. Chartered Accountants

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 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:

- 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 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 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.

Dagliya & Co. FRN: 006715 SECBAD. Chartered Accountants

Dagliya & Co.
Chartered Accountants

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 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 Dagliya & Co.,
Chartered Accountants
FRN: 00671S

Dagliya & Co. FRN : 00671S SEC'BAD. Chartered Accountants

Partner
M No.: 225914
UDIN: 26225914[illegible]FX1685

Place: Hyderabad
Date: May 07, 2026

Gowra Leasing & Finance Limited
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Audited Financial Results for the Quarter ended 31.03.2026

(Rs. In Lakhs)

Sl.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026 (Audited)	31.12.2025 (Reviewed)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
I	**Revenue from operations**					
	Interest	295.22	286.49	212.15	1130.17	519.74
	Divdend Income	0.00	0.00	0.01	0.00	0.14
	Rental Income	0.00	0.00	0.00	0.00	0.00
	Profit on Sale of Investment	0.00	0.00	0.00	0.00	0.00
	Fees and Commission Income	0.00	0.00	0.00	0.00	0.00
	Net Gain/(Loss) on fair value changes	0.00	0.00	0.00	0.00	0.00
	other Charges	8.59	0.09	2.80	8.77	3.82
	Total Revenue from Operations	303.81	286.58	214.96	1138.94	523.70
II	Other Income	16.83	2.52	90.99	21.00	244.13
III	**Total Revenue (I + II)**	**320.64**	**289.10**	**305.95**	**1159.94**	**767.83**
IV	**Expenses**					
	Finance costs	25.68	74.42	41.25	249.26	80.93
	Employee benefit expenses	17.21	15.77	14.02	80.47	50.01
	Depreciation and amortization	0.68	0.10	0.16	0.98	0.40
	Fees and commission expense	0.00	0.00	0.00	0.00	0.00
	Net loss on fair value changes	0.00	0.00	0.00	0.00	0.00
	Impairment allowances on loans	0.00	0.00	0.00	0.00	0.00
	Other Expenses	17.00	16.87	16.78	55.14	52.07
V	**Total Expenses**	**60.57**	**107.16**	**72.21**	**385.85**	**183.41**
VI	**Profit/(Loss) before Tax (III-IV)**	**260.07**	**181.94**	**233.74**	**774.09**	**584.42**
VII	Tax Expenses					
	a. Current Tax	67.18	45.74	64.65	194.82	141.48
	b. Taxes of Earlier Years	0.00	(1.40)	17.46	(1.40)	16.47
	b. Deferred Tax (net)	(1.56)	0.05	(0.89)	0.17	(2.44)
	Total tax expenses	65.62	44.39	81.22	193.59	155.51
VIII	**Profit /(Loss) for the period from continuing operation (V-VI)**	**194.45**	**137.55**	**152.52**	**580.50**	**428.91**
IX	**Other Comprehensive income/(loss) for the Period**	0.00	0.00	0.00	0.00	0.00
X	**Total Comprehensive income/ (loss) for the period,net of tax**	**194.45**	**137.55**	**152.52**	**580.50**	**428.91**
XI	Paid -up Equity Share Capital (Face value of Rs. 10/-Per share)	774.79	774.79	545.45	774.79	545.45
XII	**Earning per equity share**					
	Basic	2.53	2.48	3.84	9.48	10.81
	Diluted	2.53	2.48	3.84	9.48	10.81

Part II : Statement of Assets and Liabilities (Rs. In Lakhs)

	Assets	As at 31.03.2026	As at 31.03.2025
		Audited	Audited
1	**Finanical Asset**		
	Cash and cash equivalents	4.51	4.66
	Bank Balance other than (a) above	0.00	0.00
	Derivative financial instruments		
	Receivables		
	(I) Trade Receivables	0.00	0.00
	(II) Other Receivables	0.00	0.00
	Loans	8258.78	5120.01
	Investments	0.00	0.00
	Other Financial assets	6.61	21.42

2	**Non Financial Asset**		
	Inventories	0.00	0.00
	Current tax assets (Net)	0.00	0.00
	Deferred tax Assets (Net)	5.46	5.62
	Investment Property	300.00	300.00
	Property, Plant and Equipment	54.33	54.53
	Capital work-in-progress	0.00	0.00
	Intangible assets under development	0.00	0.00
	Goodwill	0.00	0.00
	Other Intangible assets	0.55	0.67
	Other non-financial assets (to be specified)	1.07	1.28
	TOTAL ASSETS	8631.31	5508.19
	Equity and liabilities		
1	**Equity**		
	Equity attributable to owners of parent		
	Equity share capital	774.79	545.45
	Other equity	5964.79	2796.56
	Total equity attributable to owners of parent	6739.58	3342.01
	Non controlling interest	0.00	0.00
	Total equity	6739.58	3342.01
2	**Liabilities**		
2.1	**Financial Liabilities**		
(a)	Derivative financial instruments	0.00	0.00
(b)	Payables		
	(I)Trade Payables	0.00	0.00
	II) Other Payables	0.82	0.73
(C)	Debt Securities	0.00	0.00
(d)	Borrowings (Other than Debt Securities)	0.00	0.00
(e)	Deposits	0.00	0.00
(f)	Subordinated Liabilities	0.00	0.00
(g)	Other financial liabilities	1.27	5.84
(h)	Unsecured Loans	1779.09	2135.00
2.2	**Non-Financial Liabilities**		
(a)	Current tax liabilities (Net)	2.85	2.38
(b)	Provisions	21.55	22.23
(C)	Deferred tax liabilities (Net)	0.00	0.00
(d)	Other non-financial liabilities	86.15	0.00
	Total liabilities	**1891.73**	**2166.18**
	TOTAL EQUITY AND LIABILITIES	8631.31	5508.19

Notes:

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 07-05-2026. Results for the financial year ended 31-03-2026 have been audited by the statutory auditors of the company.

3 Figures for the previous quarter and year have been regrouped / rearranged, wherever necessary.

By order of the Board of Directors
for ***GOWRA LEASING & FINANCE LTD***

SRINIVAS GOWRA Digitally signed by SRINIVAS GOWRA Date: 2026.09.26 17:14:58 +05'30'

Place: Secunderabad
Date: 26.09.2026

(Srinivas Gowra)
Managing Director

Gowra Leasing & Finance Limited
CIN: L65910TG1993PLC015349
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E-mail: glfl@gowra.net ; info@gowraleasing.com ◘ Website: www.gowraleasing.com

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

	PARTCULAR	Year ended 31.03.2026 (Audited)	Year ended 31.03.2025 (Audited)
A.	**Operating activities**		
	Profit before tax	774.09	584.41
	Adjustments for reconcile profit (loss)		
	Adjustments for finance costs	0.00	0.00
	Adjustments for decrease (increase) in inventories	0.00	0.00
	Adjustments for decrease (increase) in trade receivables, current	0.00	0.00
	Adjustments for decrease (increase) in trade receivables, non-current	0.00	0.00
	Adjustments for decrease (increase) in other current assets	-3138.77	-3725.09
	Adjustments for decrease (increase) in other non-current assets	15.01	-8.80
	Adjustments for other financial assets, non-current	0.00	0.00
	Adjustments for other financial assets, current	0.00	0.00
	Adjustments for other bank balances	0.00	0.00
	Adjustments for increase (decrease) in trade payables, current	0.00	0.00
	Adjustments for increase (decrease) in trade payables, non-current	0.00	0.00
	Adjustments for increase (decrease) in other current liabilities	0.00	0.00
	Adjustments for increase (decrease) in other non-current liabilities	0.00	0.00
	Adjustments for depreciation and amortisation expense	0.98	0.40
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00	0.00
	Adjustments for provisions, current	-8.53	0.88
	Adjustments for provisions, non-current	7.85	9.31
	Adjustments for other financial liabilities, current	82.13	5.33
	Adjustments for other financial liabilities, non-current	0.00	0.00
	Adjustments for unrealised foreign exchange losses gains	0.00	0.00
	Adjustments for dividend income	0.00	-0.14
	Adjustments for interest income	0.00	0.00
	Adjustments for share-based payments	0.00	0.00
	Adjustments for fair value losses (gains)	0.00	0.00
	Adjustments for undistributed profits of associates	0.00	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00	0.00
	Other adjustments to reconcile profit (loss)	0.34	0.00
	Other adjustments for non-cash items- Profit on sale of Assets	0.00	0.00
	partnerships	0.00	0.00
	Total adjustments for reconcile profit (loss)	-3040.99	-3717.83
	Net cash flows from (used in) operations	-2266.90	-3133.42
	Dividends received	0.00	0.00
	Interest paid	0.00	0.00
	Interest received	0.00	0.00
	Income taxes paid (refund)	193.42	157.52
	Other inflows (outflows) of cash	0.00	0.00
	Net cash flows from (used in) operating activities	-2460.32	-3290.94
B.	**Cash flows from used in investing activities**		
	Cash flows from losing control of subsidiaries or other businesses	0.00	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00	14.25
	Other cash payments to acquire equity or debt instruments of other entities	0.00	0.00
	Other cash receipts from sales of interests in joint ventures	0.00	0.00
	Other cash payments to acquire interests in joint ventures	0.00	0.00
	liability partnerships	0.00	0.00
	partnerships	0.00	0.00
	Proceeds from sales of property, plant and equipment	0.00	0.00
	Purchase of property, plant and equipment	1.00	3.29
	Proceeds from sales of investment property	0.00	0.00
	Purchase of investment property	0.00	0.00
	Proceeds from sales of intangible assets	0.00	0.00

	Purchase of intangible assets	0.00	0.00
	Proceeds from sales of intangible assets under development	0.00	0.00
	Purchase of intangible assets under development	0.00	0.00
	Proceeds from sales of goodwill	0.00	0.00
	Purchase of goodwill	0.00	0.00
	Proceeds from biological assets other than bearer plants	0.00	0.00
	Purchase of biological assets other than bearer plants	0.00	0.00
	Proceeds from government grants	0.00	0.00
	Proceeds from sales of other long-term assets	0.00	0.00
	Purchase of other long-term assets	0.00	0.00
	Cash advances and loans made to other parties	0.00	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00	0.00
	Dividends received	0.00	0.00
	Interest received	0.00	0.00
	Income taxes paid (refund)	0.00	0.00
	Other inflows (outflows) of cash	0.00	0.00
	Net cash flows from (used in) investing activities	-1.00	10.96
C.	**Cash flows from used in financing activities**		
	Proceeds from changes in ownership interests in subsidiaries	0.00	0.00
	Payments from changes in ownership interests in subsidiaries	0.00	0.00
	Proceeds from issuing shares	2752.08	1177.99
	Proceeds from issuing other equity instruments	0.00	0.00
	Payments to acquire or redeem entity's shares	0.00	0.00
	Payments of other equity instruments	0.00	0.00
	Proceeds from exercise of stock options	0.00	0.00
	Proceeds from issuing debentures notes bonds etc	0.00	0.00
	Proceeds from borrowings	0.00	2084.94
	Repayments of borrowings	355.91	0.00
	Payments of finance lease liabilities	0.00	0.00
	Payments of lease liabilities	0.00	0.00
	Dividends paid	0.00	0.14
	Interest paid	0.00	0.00
	Income taxes paid (refund)	0.00	0.00
	Other inflows (outflows) of cash	65.00	0.00
	Net cash flows from (used in) financing activities	2461.17	3262.79
	changes	-0.15	-17.18
	Effect of exchange rate changes on cash and cash equivalents		
	Effect of exchange rate changes on cash and cash equivalents	0.00	0.00
	Net increase (decrease) in cash and cash equivalents	-0.15	-17.18
	Cash and cash equivalents cash flow statement at beginning of period	4.66	21.84
	Cash and cash equivalents cash flow statement at end of period	4.51	4.66

Note: (i) Figures in brackets are outflows
(ii) Previous Year's figures have been re-grouped wherever deemed necessary

By order of the Board of Directors
for ***GOWRA LEASING & FINANCE LTD***

SRINIVAS GOWRA
Digitally signed by SRINIVAS GOWRA
Date: 2026.09.26 17:15:21 +05'30'

Place: Secunderabad
Date: 26.09.2026

(GOWRA SRINIVAS)
Managing Director
DIN: 00286986

Gowra Leasing & Finance Limited

CIN: L65910TG1993PLC015349

Regd. Office: No.501, 5th Floor, Gowra Grand, Behind Gowra Plaza, 1-8-384 & 385, S.P. Road, Begumpet, Secunderabad – 500003 ◘ Tel.040-27843086, 27843091 ◘ Fax: 040-27816817

E-mail: glfl@gowra.net ; info@gowraleasing.com ◘ Website: www.gowraleasing.com

To
The Manager,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400001.

Dear Sir/ Madam,

Sub: Declaration of unmodified Opinion in terms of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We hereby declare that, in terms of Regulation 33(3)(d) of the SEBI Listing Regulations 2015, as amended, we declare that M/s. Dagliya & Co; Statutory Auditors of the Company have submitted Audit Report for annual audited financial results of the Company for the financial year ended 31 March 2026 with unmodified opinion(s).

Thanking you,

Yours Faithfully,

For GOWRA LEASING & FINANCE LIMITED

SRINIVAS GOWRA
Digitally signed by SRINIVAS GOWRA
Date: 2026.09.26 17:15:35 +05'30'

(Srinivas Gowra)
Managing Director
DIN: 00286986