

Date: 30th May 2026

To,

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai- 400001**The Calcutta Stock Exchange Limited (CSE)**
7, Lyons Range, Dalhousie
Kolkata, West Bengal- 700001**Sub: Outcome of Board Meeting**

Commencement Time of Board meeting: 02:30 p.m.

Conclusion Time of Board meeting: 03:35 p.m.

Respected Sir/Madam,

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors of the Company in its meeting held today i.e., 30th May, 2026 has inter-alia considered and approved the following:

1. The Audited Financial Results for the quarter and financial year ended 31st March, 2026. A copy of the Audited Financial Results for the quarter and financial year ended 31st March, 2026 along with Auditors' Report for the quarter and financial year ended 31st March, 2026, as received from the Statutory Auditors, M/s B G G & Associates, Chartered Accountants and Declaration in respect of Audit Report with unmodified Opinion under Regulation 33 of the SEBI Listing Regulations, are enclosed herewith.
2. Appointment of Internal Auditor

Name of the Auditor	Brief Profile	Reason for change and term of appointment
Mr. Shanker Mishra as the Internal Auditor	Mr. Shanker Mishra has experience of more than two decades of rendering specialized services in the field of finance, account and management and his office is situated at D-62, Ground Floor, Sector 20, Noida, Near G Block Market, Gautam Buddha Nagar, Uttar Pradesh-201301.	Appointment for the Financial Year 2026-27

Kindly take the above on record and oblige.

Thanking you.

Yours faithfully,

For Lead Financial Services Limited**Mansi Sharma**
Company Secretary
M. No. - A60469

Independent Auditors' Report on Quarterly and Year to Date Financial Results of Lead Financial Services Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Lead Financial Services Limited

Report on the audit of the annual financial results**Opinion**

We have audited the financial results of **Lead Financial Services Limited** (the 'Company') for the quarter and year ended March 31, 2026, and the Statement of Assets & Liabilities and the Statement of Cash Flows as at and for the year ended on that date, 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 ('Listing Regulations'), including Circulars issued by SEBI time to time.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards, and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Company 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 (the 'Act'). Our responsibilities under those Standards are further described in the Auditor's responsibilities for the audit of the annual 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 we have obtained, is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

Management's and Board of Directors' responsibilities for the annual financial results

These annual financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Indian 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. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and

prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Board of Directors of the Company is responsible for assessing the ability of the Company 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 of the Company is also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the annual financial results

Our objectives are to obtain reasonable assurance about whether the annual financial results 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 these annual financial results.

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 annual financial results, 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 in the financial results made by the Management and 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 ability of the Company 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 annual 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 annual financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the 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.

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 Matters

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

Place: New Delhi
Date: May 30, 2026

For B G G & Associates
Chartered Accountants
FRN 016874N



CA Alok Kumar Bansal
Partner

Membership No. 092854
UDIN: 26092854ZKVPZE2487

Statement of Assets and Liabilities as at March 31, 2026

(Rs. in Lakhs)

Particulars		As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
I.	ASSETS		
(1)	Financial Assets		
	(a) Cash & Cash Equivalents	8.01	121.73
	(b) Trade Receivables	6.48	6.48
	(c) Loans	703.18	635.95
	(d) Securities for Trade	60.51	60.90
	(e) Investments	78.17	17.84
	(A)	856.35	842.90
(2)	Non-Financial Assets		
	(a) Current Tax Assets (Net)	2.00	1.92
	(b) Deferred Tax Assets (net)	1.20	5.06
	(c) Investment Property	210.20	210.20
	(d) Property, Plant & Equipment	0.59	0.70
	(f) Other Non-Financial Assets	0.02	0.05
	(B)	214.01	217.93
	Total Assets	1,070.36	1,060.83
II.	LIABILITIES AND EQUITY		
	Liabilities		
(1)	Financial Liabilities		
	(a) Other Financial Liabilities	1.95	2.78
	(A)	1.95	2.78
(2)	Non-Financial Liabilities		
	(a) Other Non-Financial Liabilities	450.39	450.78
	(B)	450.39	450.78
(3)	Equity		
	(a) Equity Share Capital	330.00	330.00
	(b) Other Equity	288.02	277.27
	(C)	618.02	607.27
	Total Liabilities & Equity	1,070.36	1,060.83



Statement of audited financial results for the Quarter & Year ended March 31, 2026					
(Rs. In Lakhs, unless otherwise stated)					
Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Reviewed)	(Audited)	(Audited)	(Audited)
Revenue from operations					
(i) Interest Income	4.46	8.76	7.98	33.70	37.20
(ii) Dividend Income	0.01	0.00	0.04	0.01	0.04
(iii) Sale of Shares	-	-	1.67	-	1.67
(iv) Sale of Services	6.00	6.00	6.00	24.00	24.00
I Total revenue from operations	10.47	14.76	15.69	57.71	62.91
II Other Income	0.04	-	0.28	0.04	0.29
III Total Income (I+II)	10.51	14.76	15.97	57.75	63.20
Expenses					
(i) Finance Costs	0.01	0.00	0.00	0.01	0.00
(ii) Changes in Inventories of Stock-in-Trade	0.36	0.18	1.93	0.39	(0.43)
(iii) Employee benefits expense	2.17	2.59	1.88	10.06	8.43
(iv) Depreciation and amortisation expense	0.03	0.02	0.02	0.10	0.10
(v) Other expenses	6.27	7.33	4.65	27.99	27.52
IV Total Expenses (IV)	8.84	10.12	8.48	38.55	35.62
V Profit / (Loss) before tax (III-IV)	1.67	4.64	7.49	19.20	27.58
VI Tax Expense:					
(1) Current Tax	0.41	1.20	1.73	4.94	6.85
(2) Deferred Tax	3.78	0.00	4.35	3.78	4.44
Total Tax Expense	4.19	1.20	6.08	8.72	11.29
VII Profit/ (loss) after tax (V-VI)	(2.52)	3.44	1.41	10.48	16.29
VIII Other Comprehensive Income (OCI)					
(i) Items that will not be reclassified to Profit or Loss	(1.70)	0.57	(0.54)	0.33	(0.67)
Income Tax relating to these items	0.43	(0.15)	0.14	(0.08)	0.17
(ii) Items that will be reclassified to Profit or Loss	-	-	-	-	-
Other Comprehensive Income (net of tax)	(1.27)	0.42	(0.40)	0.25	(0.50)
IX Total Comprehensive Income (VII+VIII)	(3.79)	3.86	1.01	10.73	15.79
X Paid-up Equity Share Capital (Face Value Rs. 10/- each)	330.00	330.00	330.00	330.00	330.00
XI Other Equity	-	-	-	288.02	277.27
XII Earnings per equity share (Face value Rs. 10 each) (Not annualised)					
(a) Basic	(0.08)	0.10	0.04	0.32	0.49
(b) Diluted	(0.08)	0.10	0.04	0.32	0.49

NOTES:

- The above financial results of the Company have been prepared and published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulations"). The financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30th May 2026 and audited by the statutory auditors.
- The Company is engaged primarily in NBFC business and accordingly, there are no separate reportable segments as per Ind-AS 108 dealing with Operating Segments.
- The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, namely the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes"). These Codes have been made effective from 21 November 2025. The Company has no material incremental liability in respect of its employees under the new Labour Codes. The Company continues to monitor clarifications issued by the Government on various aspects of the Labour Codes and will provide appropriate accounting treatment and financial impact, if any, based on such developments as and when they arise.
- Disclosures pursuant to RBI Notification - RBI/DOR/2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 dated 24 September 2021: During the Financial Year Ended March 31, 2026:
 - No loans (not in default) have been acquired through assignment,
 - No loans (not in default) have been transferred through assignment, and
 - No stressed loan has been acquired/ transferred.
- The figures for the last quarter are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year, which were subjected to a limited review.
- Figures for the previous periods have been regrouped to make them comparable with the current period, wherever necessary.

For and on behalf of the Board of Directors of
Lead Financial Services Ltd.

New Delhi
May 30, 2026



Statement of Cash Flows		
Particulars	(Rs. in Lakhs)	
	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
Cash Flow from Operating Activities		
Profit before Tax	19.20	27.58
<i>Adjustments for:</i>		
- Finance Charges	0.01	0.00
- Depreciation	0.10	0.10
Dividend Income	(0.01)	(0.04)
Operating profit before Working Capital changes	19.30	27.64
Changes in Working Capital:		
Decrease/ (Increase) in Securities for Trade	0.39	(0.43)
Decrease/ (Increase) in Trade Receivables	-	(3.00)
Decrease/ (Increase) in Loans	(67.23)	115.88
Decrease/ (Increase) in Other Non-Financial Assets	0.03	0.61
(Decrease)/ Increase in Other Financial Liabilities	(0.83)	0.34
(Decrease)/ Increase in Other Non-Financial Liabilities	(0.39)	(0.31)
Cash generated from /(used in) Operations	(48.73)	140.73
Income Tax Paid (Net of Refunds)	(4.99)	(8.30)
Cash generated from /(used in) Operating Activities (A)	(53.72)	132.43
Cash Flow from Investing Activities		
Purchase of Investments	(60.00)	(15.00)
Dividend Income	0.01	0.04
Cash generated from /(used in) Investing Activities (B)	(59.99)	(14.95)
Cash Flow from Financing Activities		
Proceeds from Short Term Borrowings	-	2.00
Repayment of Short Term Borrowings (Including Interest)	-	(2.00)
Finance Charges	(0.01)	(0.00)
Cash generated from /(used in) Financing Activities (C)	(0.01)	(0.00)
Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	(113.72)	117.47
Cash & Cash Equivalents at the beginning of year	121.73	4.27
Cash & Cash Equivalents at the end of year	8.01	121.73

• The above audited Statement of Cash Flows has been prepared in accordance with the indirect method as set out in Ind AS 7 'Statement of Cash Flows'.



Date: 30th May 2026

To,

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai- 400001

The Calcutta Stock Exchange Limited (CSE)
7, Lyons Range, Dalhousie
Kolkata, West Bengal- 700001

Sub: Declaration under Regulation 33 (3) (d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Respected Sir/Madam,

Pursuant to the provision of Regulation 33 (3) (d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we hereby declare and confirmed that M/s BGG and Associates, Statutory Auditors of the Company have issued an Auditor's Report with unmodified opinion on the Audited Financial Results for the quarter and financial year ended 31st March 2026.

Kindly take the above on record and oblige.

For Lead Financial Services Limited

Sudesh Gupta
Executive Director
DIN: 08985059

