Gowra Leasing & Finance Limited

GOWRA GROUP

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

October 15, 2025

GLFL/BSE/ 71 /2025-26

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

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on 15th October, 2025

With reference to the cited subject, we submit that the Board of Directors at their meeting held on Wednesday, October 15, 2025 which commenced at 11.30 a.m. and concluded at 04:50 p.m. at the registered office of the Company at 501, 5th Floor, Gowra Grand, 1-8-384 & 385, S.P. Road, Begumpet, Secunderabad-500003, have inter-alia, considered and approved the following:

1. The unaudited financial results for the quarter and half year ended September 30, 2025 and the limited review report for the quarter and half year ended September 30, 2025 obtained from M/s Dagliya & Co., Statutory Auditors of the Company. Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, copy of the same are enclosed herewith.

2. To invest the surplus funds of the Company of amount maximum upto Rs. 10,00,00,000/- (Rupees Ten crore only) in Shares and mutual funds.

We request you to kindly take the above on record.

Yours Faithfully,

For GOWRA LEASING & FINANCE LIMITED

SRINIVAS GOWRA
Digitally signed by SRINIVAS GOWRA
Date: 2025.10.15 17:15:03 +05'30'

(Srinivas Gowra)
Managing Director

Encl: As Above

Gowra Leasing & Finance Limited
CIN: L65910TG1993PLC015349
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Unaudited Financial Results for the Quarter ended 30.09.2025

(Rs. In Lakhs)

Sl.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025 (Reviewed)	30.06.2025 (Reviewed)	30.09.2024 (Reviewed)	30.09.2025 (Reviewed)	30.09.2024 (Reviewed)	31.03.2025 (Audited)
I	**Revenue from operations**						
	Interest	286.89	261.57	87.08	548.46	156.19	519.74
	Divdend Income	0.00	0.00	0.07	0.00	0.11	0.14
	Rental Income	0.00	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	0.00
	Fees and Commission Income	0.00	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	0.00
	other Charges	0.06	0.03	0.40	0.09	0.41	3.82
	Total Revenue from Operations	286.95	261.60	87.55	548.55	156.71	523.70
II	Other Income	0.97	0.65	21.87	1.62	25.97	244.13
III	**Total Revenue (I + II)**	**287.92**	**262.25**	**109.42**	**550.17**	**182.68**	**767.83**
IV	**Expenses**						
	Finance costs	80.78	68.38	7.64	149.16	9.17	80.93
	Employee benefit expenses	33.54	13.95	12.07	47.49	24.11	50.01
	Depreciation and amortization	0.10	0.10	0.05	0.20	0.11	0.40
	Fees and Commission expense	0.00	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	0.00
	Impairment allowances on loans	0.00	0.00	0.00	0.00	0.00	0.00
	Other Expenses	13.96	7.31	14.06	21.27	20.04	52.07
V	**Total Expenses**	**128.38**	**89.74**	**33.82**	**218.12**	**53.43**	**183.41**
VI	**Profit/(Loss) before Tax (III-IV)**	**159.54**	**172.51**	**75.60**	**332.05**	**129.25**	**584.42**
VII	Tax Expenses						
	a. Current Tax	38.21	43.69	19.65	81.90	33.28	141.48
	b. Taxes of Earlier Years	0.00	0.00	0.00	0.00	0.00	16.47
	b. Deferred Tax (net)	1.95	(0.27)	(0.62)	1.68	(0.74)	(2.44)
	Total tax expenses	40.16	43.42	19.03	83.58	32.54	155.51
VIII	**Profit /(Loss) for the period from continuing operation (V-VI)**	**119.38**	**129.09**	**56.57**	**248.47**	**96.71**	**428.91**
IX	**Other Comprehensive income/(loss) for the Period**	0.00	0.00	0.00	0.00	0.00	0.00
X	**Total Comprehensive income/ (loss) for the period,net of tax**	**119.38**	**129.09**	**56.57**	**248.47**	**96.71**	**428.91**
XI	Paid -up Equity Share Capital (Face value of Rs. 10/-Per share)	545.45	545.45	300.03	545.45	300.03	545.45
XII	**Earning per equity share**						
	Basic	2.19	2.37	1.89	4.56	3.22	10.81
	Diluted	2.19	2.37	1.89	4.56	3.22	10.81

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

	Assets	As at 30.09.2025	As at 30.09.2024	As at 31.03.2025
		Reviewed	Reviewed	Audited
1	**Finanical Asset**			
	Cash and cash equivalents	43.79	8.57	4.66
	Bank Balance other than (a) above	0.00	0.00	0.00
	Derivative financial instruments			
	Receivables			
	(I) Trade Receivables	0.00	0.00	0.00
	(II) Other Receivables	0.00	0.00	0.00
	Loans	5863.32	2408.56	5120.01
	Investments	0.00	22.54	0.00
	Other Financial assets	11.72	0.00	21.42

2	**Non Financial Asset**			
	Inventories	0.00	0.00	0.00
	Current tax assets (Net)	84.82	29.22	0.00
	Deferred tax Assets (Net)	3.95	3.92	5.62
	Investment Property	300.00	300.00	300.00
	Property, Plant and Equipment	54.37	52.73	54.53
	Capital work-in-progress	0.00	0.00	0.00
	Intangible assets under development	0.00	0.00	0.00
	Goodwill	0.00	0.00	0.00
	Other Intangible assets	0.63	0.75	0.67
	Other non-financial assets (to be specified)	1.91	1.83	1.28
	TOTAL ASSETS	6364.51	2828.12	5508.19
	Equity and liabilities			
1	**Equity**			
	Equity attributable to owners of parent			
	Equity share capital	545.45	300.03	545.45
	Other equity	3045.05	1531.79	2796.56
	Total equity attributable to owners of parent	3590.50	1831.82	3342.01
	Non controlling interest	0.00	0.00	0.00
	Total equity	3590.50	1831.82	3342.01
2	**Liabilities**			
2.1	**Financial Liabilities**			
(a)	Derivative financial instruments	0.00	0.00	0.00
(b)	Payables			
	(I)Trade Payables	0.00	0.00	0.00
	II) Other Payables	7.99	5.00	0.73
(C)	Debt Securities	0.00	0.00	0.00
(d)	Borrowings (Other than Debt Securities)	0.00	0.00	0.00
(e)	Deposits	0.00	0.00	0.00
(f)	Subordinated Liabilities	0.00	0.00	0.00
(g)	Other financial liabilities	2.76	1.50	5.84
(h)	Unsecured Loans	2663.81	940.97	2135.00
2.2	**Non-Financial Liabilities**			
(a)	Current tax liabilities (Net)	84.29	34.75	2.38
(b)	Provisions	15.16	14.08	22.23
(C)	Deferred tax liabilities (Net)	0.00	0.00	0.00
(d)	Other non-financial liabilities	0.00	0.00	0.00
	Total liabilities	**2774.01**	**996.30**	**2166.18**
	TOTAL EQUITY AND LIABILITIES	6364.51	2828.12	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 15.10.2025

2 The Statutory Auditors have carried out a limited review of the Financial Results for the quarter ended 30.09.2025, in accordance with Regulation 33 of SEBI (LODR) Regulations, 2015.

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

4 Deferred tax provision for the previous year was made at the year end.

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

SRINIVAS GOWRA

Digitally signed by SRINIVAS GOWRA
Date: 2025.10.15 17:15:30 +05'30'

(GOWRA SRINIVAS)
Managing Director

Place: Secunderabad
Date: 15.10.2025

Gowra Leasing & Finance Limited
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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

(Rs. In lakhs)

	PARTCULAR	Half year ended		Year ended
		30.09.2025 (Reviewed)	30.09.2024 (Reviewed)	31.03-2025 (Audited)
A.	**Operating activities**			
	Profit before tax	332.050	129.250	554.420
	Adjustments for reconcile profit (loss)			
	Adjustments for finance costs	0.000	0.000	0.000
	Adjustments for decrease (increase) in inventories	0.000	0.000	0.000
	Adjustments for decrease (increase) in trade receivables, current	0.000	0.000	0.000
	Adjustments for decrease (increase) in trade receivables, non-current	0.000	0.000	0.000
	Adjustments for decrease (increase) in other current assets	-743.310	-1000.669	-3725.090
	Adjustments for decrease (increase) in other non-current assets	9.070	-0.911	-8.800
	Adjustments for other financial assets, non-current	0.000	0.000	0.000
	Adjustments for other financial assets, current	0.000	0.000	0.000
	Adjustments for other bank balances	0.000	0.000	0.000
	Adjustments for increase (decrease) in trade payables, current	0.000	3.980	0.000
	Adjustments for increase (decrease) in trade payables, non-current	0.000	0.000	0.000
	Adjustments for increase (decrease) in other current liabilities	0.000	0.365	0.000
	Adjustments for increase (decrease) in other non-current liabilities	0.000	0.000	0.000
	Adjustments for depreciation and amortisation expense	0.200	0.110	0.400
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.000	0.000	0.000
	Adjustments for provisions, current	-6.810	2.511	0.000
	Adjustments for provisions, non-current	1.860	0.438	0.880
	Adjustments for other financial liabilities, current	2.060	0.000	9.310
	Adjustments for other financial liabilities, non-current	0.000	0.000	5.330
	Adjustments for unrealised foreign exchange losses gains	0.000	0.000	0.000
	Adjustments for dividend income	0.000	-0.113	0.000
	Adjustments for interest income	0.000	0.000	0.000
	Adjustments for share-based payments	0.000	0.000	0.000
	Adjustments for fair value losses (gains)	0.000	0.000	0.000
	Adjustments for undistributed profits of associates	0.000	0.000	0.000
	Other adjustments for which cash effects are investing or financing cash flow	0.000	0.000	0.000
	Other adjustments to reconcile profit (loss) - Profit on sale of asset	0.000	0.000	0.000
	Other adjustments for non-cash items	0.000	0.000	0.000
	partnerships	0.000	0.000	0.000
	Total adjustments for reconcile profit (loss)	-736.920	-994.063	-3717.970
	Net cash flows from (used in) operations	-404.870	-864.813	-3133.550
	Dividends received	0.000	0.000	0.000
	Interest paid	0.000	0.000	0.000
	Interest received	0.000	0.000	0.000
	Income taxes paid (refund)	84.820	29.709	157.52
	Other inflows (outflows) of cash	0.000	0.000	0.000
	Net cash flows from (used in) operating activities	-489.690	-894.522	-3291.07
B.	**Cash flows from used in investing activities**			
	Cash flows from losing control of subsidiaries or other businesses	0.000	0.000	0.000
	Cash flows used in obtaining control of subsidiaries or other businesses	0.000	0.000	0.000
	Other cash receipts from sales of equity or debt instruments of other entities	0.000	0.000	14.250
	Other cash payments to acquire equity or debt instruments of other entities	0.000	0.000	0.000
	Other cash receipts from sales of interests in joint ventures	0.000	0.000	0.000
	Other cash payments to acquire interests in joint ventures	0.000	0.000	0.000
	liability partnerships	0.000	0.000	0.000
	partnerships	0.000	0.000	0.000
	Proceeds from sales of property, plant and equipment	0.000	0.000	0.000
	Purchase of property, plant and equipment	0.000	1.266	3.290
	Proceeds from sales of investment property	0.000	0.000	0.000
	Purchase of investment property	0.000	0.000	0.000
	Proceeds from sales of intangible assets	0.000	0.000	0.000
	Purchase of intangible assets	0.000	0.000	0.000
	Proceeds from sales of intangible assets under development	0.000	0.000	0.000
	Purchase of intangible assets under development	0.000	0.000	0.000
	Proceeds from sales of goodwill	0.000	0.000	0.000
	Purchase of goodwill	0.000	0.000	0.000
	Proceeds from biological assets other than bearer plants	0.000	0.000	0.000
	Purchase of biological assets other than bearer plants	0.000	0.000	0.000
	Proceeds from government grants	0.000	0.000	0.000
	Proceeds from sales of other long-term assets	0.000	0.000	0.000
	Purchase of other long-term assets	0.000	8.287	0.000
	Cash advances and loans made to other parties	0.000	0.000	0.000
	Cash receipts from repayment of advances and loans made to other parties	0.000	0.000	0.000

	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.000	0.000	0.000
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.000	0.000	0.000
	Dividends received	0.000	-0.113	0.040
	Interest received	0.000	0.000	0.000
	Income taxes paid (refund)	0.000	0.000	0.000
	Other inflows (outflows) of cash	0.000	0.000	0.000
	Net cash flows from (used in) investing activities	0.000	-9.666	10.960
C.	**Cash flows from used in financing activities**			
	Proceeds from changes in ownership interests in subsidiaries	0.000	0.000	0.000
	Payments from changes in ownership interests in subsidiaries	0.000	0.000	0.000
	Proceeds from issuing shares	0.000	0.000	1177.990
	Proceeds from issuing other equity instruments	0.000	0.000	0.000
	Payments to acquire or redeem entity's shares	0.000	0.000	0.000
	Payments of other equity instruments	0.000	0.000	0.000
	Proceeds from exercise of stock options	0.000	0.000	0.000
	Proceeds from issuing debentures notes bonds etc	0.000	0.000	0.000
	Proceeds from borrowings	528.810	890.912	2084.940
	Repayments of borrowings	0.000	0.000	0.000
	Payments of finance lease liabilities	0.000	0.000	0.000
	Payments of lease liabilities	0.000	0.000	0.000
	Dividends paid	0.000	0.000	0.000
	Interest paid	0.000	0.000	0.000
	Income taxes paid (refund)	0.000	0.000	0.000
	Other inflows (outflows) of cash	0.000	0.000	0.000
	Net cash flows from (used in) financing activities	528.810	890.912	3262.930
	changes	39.120	-13.276	-17.180
	Effect of exchange rate changes on cash and cash equivalents			
	Effect of exchange rate changes on cash and cash equivalents	0.000	0.000	0.000
	Net increase (decrease) in cash and cash equivalents	39.120	-13.276	-17.180
	Cash and cash equivalents cash flow statement at beginning of period	4.660	21.844	21.840
	Cash and cash equivalents cash flow statement at end of period	43.780	8.567	4.660

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: 2025.10.15 17:15:49 +05'30'

Place: Secunderabad
Date: 15.10.2025

(GOWRA SRINIVAS)
Managing Director
DIN: 00286986

Dagliya & Co.
Chartered Accountants

5-5-9/13, 2nd Floor, Srinivasa Building,
Ranigunj, Secunderabad - 500 003.
Phone : 27713308, 9100933308
E-mail : info@dagliya.com

Independent Auditor's Limited Review Report on unaudited financial results for the half year ended September 30th, 2025 and year to date from April 1, 2025 to September 30, 2025 of Gowra Leasing & Finance Limited pursuant to Regulation 33 of the SEBI (Listing and Obligation Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
Gowra Leasing & Finance Limited.

1. We have reviewed the accompanying statement of unaudited financial results of **GOWRA LEASING & FINANCE LIMITED** ("the Company") for the Quarter and half year ended 30th September, 2025 ("the Statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements, 2015 (`the Listing Regulations') as amended.

2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors of the company, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 *"Interim Financial Reporting"* ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant Rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Secunderabad
Date: 15.10.2025

For Dagliya & Co.,
Chartered Accountants
FRN:000671S

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

Mayank Jain
Partner
M.No.: 225914
UDIN: 25225914BMIRRT8337