AGARWAL KHETAN & CO.
Chartered Accountants

Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 read with the Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors
**M/s Classic Leasing and Finance Limited**

We have reviewed the accompanying Statement of **Unaudited Standalone Financial Results** (the 'Statement') of M/s Classic Leasing and Finance Limited (the 'Company') for the quarter ended 30th June, 2026 and for the period from **1st April, 2026 to 30th June, 2026**, being submitted by the Company pursuant to the requirements of the Regulation 33 read with the Regulation 63 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').

This Statement, is the responsibility of the Company's management and approved by the Company's Board of Directors on 13th August, 2026, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS) 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation 33 read with the Regulation 63 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement

For Agarwal Khetan & Co.
Chartered Accountants
FRN No-330054E
FCA Ritesh Agarwal
Partner
Membership No:311866
UDIN: 26311866QJVANS1224

AGARWAL KHETAN & CO. FRN 330054E KOLKATA CHARTERED ACCOUNTANTS

Place: - Kolkata
Dat:13th August, 2026

B. B. College More, Ushagram, Beside Punjab National Bank, First Floor, Asansol 713 303
Mobile : 91 76799 84582 / 94340 06646 I Email : agarwalkhetan@gmail.com, FRN : 330054E
Branch Office : Room No. 307, 3rd Floor, 6, Waterloo Street, EIILM Building, Kolkata - 700 069

Classic Leasing and Finance Limited.

CIN:L65921WB1984PLC037347

## Statement of Standalone UnAudited Financial Results for the Quarter ended 30June 2026

### Standalone Statement of Profit and Loss

(Rs. In Lakhs)

| Sr No. | Particulars | Quarterly ended | | | Year to date | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30.06.2026 (UnAudited) | 31.03.2026 (Audited) | 30.06.2025 (UnAudited) | 30.06.2026 ( Unaudited) | 30.06.2025 (UnAudited) | 31.03.2026 (Audited) |
| 1 | Income | | | | | | |
| | (a)Revenue from Operations | | | | | | |
| | Interest Income | 45.98 | 43.43 | 21.32 | 45.98 | 21.32 | 108.41 |
| | Fees and commission income | 0.27 | 0.56 | 0.41 | 0.27 | 0.41 | 3.10 |
| | Net gain on fair value changes | - | - | - | - | - | - |
| | Profit on Sale of Investment | 1.03 | 2.44 | - | 1.03 | - | 2.44 |
| | Dividend Income | - | 0.04 | - | - | - | 0.07 |
| | Sale of Services | - | - | - | - | - | - |
| | Income on derecognised (assigned)loans | - | - | - | - | - | - |
| | Other Operating income | 10.77 | 4.53 | | 10.77 | - | 15.88 |
| | Total Revenue from Operations | 58.05 | 51.01 | 21.73 | 58.05 | 21.73 | 129.90 |
| | (b)Other Income | 4.96 | 6.31 | 4.84 | 4.96 | 4.84 | 20.81 |
| | Total Income | 63.02 | 57.32 | 26.57 | 63.02 | 26.57 | 150.71 |
| 2 | Expenses | | | | | | |
| | Finance Costs | - | - | - | - | - | - |
| | Operating Exp | - | - | | - | - | |
| | Fees & Commission Expense | - | - | - | - | - | - |
| | Impairment on Financial Instruments | - | - | - | - | - | - |
| | Employee Benefit Expenses | 2.34 | 2.92 | 2.01 | 2.34 | 2.01 | 7.54 |
| | Depreciation & Amortisation | 0.25 | 1.00 | - | 0.25 | - | 1.00 |
| | Other Expenses | 12.24 | 7.42 | 7.56 | 12.24 | 7.56 | 30.33 |
| | Total Expenses | 14.83 | 11.33 | 9.58 | 14.83 | 9.58 | 38.87 |
| | Profit Before Exceptional Items and Tax | 48.19 | 45.99 | 16.99 | 48.19 | 16.99 | 111.84 |
| | Exceptional Items | - | - | - | - | - | - |
| | Profit Before Tax | 48.19 | 45.99 | 16.99 | 48.19 | 16.99 | 111.84 |
| | Tax Expense | | | | | | |
| | -Earlier Years Tax | - | - | | - | - | 0.01 |
| | -Current Tax | - | 0.26 | | - | - | 0.26 |
| | -Deferred Tax(credit/charge) | (0.02) | (0.10) | | (0.02) | - | (0.10) |
| | Total Tax Expense | (0.02) | 0.16 | - | (0.02) | - | 0.16 |
| | Profit After Tax | 48.21 | 45.83 | 16.99 | 48.21 | 16.99 | 111.68 |
| | Other Comprehensive Income | | | | - | - | |
| | Items that will not be reclassified to profit or loss | | | | - | - | |
| | -Remeasurement gains(losses) on defined benefit plans | - | - | - | - | - | - |
| | - Tax impact on above | - | - | - | - | - | - |
| | -Changes in fair value or fair value through OCI (FVOCI) equity instruments | - | - | - | - | - | - |
| | -Tax impact on above | - | - | - | - | - | - |
| | Items that will be reclassified to profit or loss | | | | - | - | |
| | -Changes in fair value of FVOCI debt securities | - | - | - | - | - | - |
| | -Tax impact on above | - | - | - | - | - | - |
| | -Cash flow hedge reserve | - | - | - | - | - | - |
| | -Tax impact on above | - | - | - | - | - | - |
| | Total other Comprehensive Income, net of tax | - | - | - | - | - | - |
| | Total Comprehensive Income for the period | 48.21 | 45.83 | 16.99 | 48.21 | 16.99 | 111.68 |
| | Paid-up Equity Share Capital (Face Value of Rs. 10) | 1,225.02 | 1,225.02 | 300.02 | 1,225.02 | 300.02 | 1,225.02 |
| | Other Equity | - | - | - | - | - | - |
| | Earning Per Share (Not annualised) | 0.39 | 0.41 | 0.57 | 0.39 | 0.57 | 2.22 |
| | EPS - Basic | 0.39 | 0.41 | 0.57 | 0.39 | 0.57 | 2.22 |
| | EPS - Diluted | 0.39 | 0.41 | 0.57 | 0.39 | 0.57 | 2.22 |

AGARWAL KHETAN & CO.
FRN 330054E
KOLKATA
CHARTERED ACCOUNTANTS

## Classic Leasing and Finance Limited.

CIN:L65921WB1984PLC037347

Notes

| | |
|---|---|
| 1 | The above Standalone UnAudited Financial Results of Classic Leasing and Financing Limited, ("the company") for the quarter ended 30 June,2026 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on 11thAugust, 2026 .These Financial Results are available on the website of the Company viz. www.classicleasing.net. and on the website of BSE Limited viz. www.bseindia.com. The Statutory Auditor has expressed the Qualified opion on the aforesaid results. |
| 2 | The above results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of Companies Act, 2013 as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and Companies (Indian Accounting Standards) amendment Rules, 2016. |
| 3 | The Company is primarily engaged in the single segment of business of Finance and investment and is governed by the similar set of risks and returns. |
| 4 | The Standalone Financial Statements of Assets and Liabilities as at 30th june,2026 is annexed with the results alongwith Cash Flow Statements. |
| 5 | Additional Information for the year ended 30st june,2026 |

| Sl.No. | Particulars | Quarter ended | | | Year to date | | Year ended |
|---|---|---|---|---|---|---|---|
| | | June 30,2026 (UnAudited) | March 31st,2026 (Audited) | June 30,2025 (UnAudited) | June 30,2026 (UnAudited) | June 30,2025 (UnAudited) | March 31st,2026 (Audited) |
| i. | Debt Equity Ratio[Debt Securities+Borrowings(other than debt securities)+ Deposits+other debts)/Total Equity | 0.95 | 1.00 | (2.48) | 0.95 | (2.48) | 1.00 |
| ii. | Net worth(in Lakhs)[Total Equity] | 805.37 | 757.15 | (401.28) | 805.37 | (401.28) | 757.15 |
| iii. | Net Profit after tax (in Lakhs) | 48.21 | 45.83 | 16.99 | 48.21 | 16.99 | 111.68 |
| iv. | Earning per share(not annualised) | 0.39 | 0.41 | 0.57 | 0.39 | 0.57 | 2.22 |
| v. | Total debts of total assets ratio[Debt securities+Borrowings(other than debt securities)+ Deposits+other debts)/Total Assets | 0.49 | 0.50 | 1.67 | 0.49 | 1.67 | 0.50 |
| vi. | Net Profit margin[Profit after tax /Total Income] | 76.51% | 79.95% | 63.95% | 76.51% | 63.95% | 74.10% |

6 The Figure for Previous Year/Qtr have been recognized / reclassified/ restated wherever necessary in order to make them comparable with figures for current period ended June, 2026.

In terms of our report of even date annexed

For Agarwal Khetan & Co.

Chartered Accountants

FRN: 330054E

(Ritesh Agarwal)

Partner

Membership No. 311866

UDIN: 26311866QJVANS1224

Place : Kolkata

Dated : The 13 th day of August 2026.

AGARWAL KHETAN & CO. FRN 330054E KOLKATA CHARTERED ACCOUNTANTS

For and on behalf of the Board

Classic Leasing and Finance Limited.

For Classic Leasing & Finance Limited

Director/Authorised Signatory

Chandra Shekhar Shaw

Managing Director

DIN:06431942

For Classic Leasing & Finance Limited

Prabir Ghosh

Director

Director/Authorised Signatory

DIN:03483127