



# Classic Leasing & Finance Ltd.

Date: 11<sup>th</sup>February, 2026

To  
The Secretary,  
Listing Department  
BSE Limited  
P.J. Towers, Dalal Street,  
Mumbai - 400 001  
Scrip Code - 540481

To  
The Secretary,  
Calcutta Stock Exchange Limited  
7, Lyons Range, Kolkata-700001  
Scrip Code - 13099

**Sub: Outcome of the Board Meeting dated 11<sup>th</sup>February, 2026**

**Ref: Disclosure under regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir / Madam,

With reference to the above, this is to inform you that the Board of Directors at their meeting held today i.e., 11<sup>th</sup>February, 2026 had considered and approved the Un-Audited Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2025.

In this regard, enclosed please find herewith the Unaudited Financial Results of the Company for the quarter and nine months ended 31<sup>st</sup>December, 2025.

The meeting commenced at 2:30 p.m. and concluded at 4.15 p.m.

Kindly take the same on your records.

Thanking You.

Yours faithfully,

**For Classic Leasing & Finance Ltd.**

**Chandra Shekhar Sony**  
**Managing Director**  
**DIN: 06431942**

*Encl: As above*

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

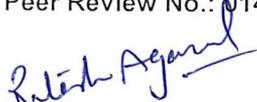
Review Report to  
The Board of Directors  
M/s Classic Leasing and Finance Limited

We have reviewed the accompanying statement of unaudited financial results of M/s. Classic Leasing and Finance Limited for the quarter ended 31<sup>st</sup> December, 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personal 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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  
Peer Review No.: 014857



FCA Ritesh Agarwal  
Partner  
Membership No:311866  
UDIN: 26311866 HEGPGY8026



Place: - Kolkata  
Date: 11<sup>th</sup> February, 2026

Particulars	(Rs. In Lakhs)	
	As at December 31, 2025	As at December 31, 2024
<b>ASSETS</b>		
<b>1. Financial assets</b>		
(a) Cash and cash equivalents	75.51	4.31
(b) Bank balances other than (a) above	-	-
(c) Derivative financial instruments	-	-
(d) Receivables		
(I) Trade receivables	-	-
(II) Other receivables	-	-
(e) Loans	418.18	398.43
(f) Investments	76.51	74.59
(g) Other financial assets	53.68	49.70
<b>Total financial assets</b>	<b>623.88</b>	<b>527.03</b>
<b>2. Non financial assets</b>		
(a) Current tax assets (Net)	11.07	3.25
(b) Deferred tax assets (Net)	0.05	0.04
(c) Investment property	-	-
(d) Property, plant and equipment	3.12	4.43
(e) Capital work-in-progress	-	-
(f) Right of use assets	-	-
(g) Intangible assets under development	-	-
(h) Other intangible assets	-	-
(i) Other non-financial assets	-	-
<b>Total Non financial assets</b>	<b>14.25</b>	<b>7.72</b>
<b>Total Assets</b>	<b>638.12</b>	<b>534.75</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>1. Financial liabilities</b>		
(a) Payables		
(I) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(II) Other payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(b) Debt securities	-	-
(c) Borrowings (other than debt securities)	983.90	948.70
(d) Lease liabilities	6.75	6.75
(e) Lease liabilities	-	-
(f) Other financial liabilities	0.40	6.36
<b>Total financial liabilities</b>	<b>990.55</b>	<b>961.31</b>
<b>2. Non-financial liabilities</b>		
(a) Current tax liabilities (Net)	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-financial liabilities	-	-
<b>Total non -financial liabilities</b>	<b>-</b>	<b>-</b>
<b>Total liabilities</b>	<b>990.55</b>	<b>961.31</b>
<b>3. EQUITY</b>		
(a) Equity share capital	300.02	300.02
(b) Other equity	(652.45)	(726.58)
<b>Total equity</b>	<b>(352.43)</b>	<b>(426.56)</b>
<b>Total liabilities and equity</b>	<b>638.12</b>	<b>534.75</b>

In terms of our report of even date annexed

For Agarwal Khetan & Co.

Chartered Accountants

FRN: 330054E

Peer Review No.: 014857

*Ritesh Agarwal*  
(Ritesh Agarwal)

Partner

Membership No. 311866

UDIN: 26311866 HEGPGY8026

Place : Kolkata

Dated : The 11th day of February, 2026.



For and on behalf of the Board

Classic Leasing and Finance Limited

*Chandra Shekhar Sony*

Director/Authorised Signatory  
Managing Director

DIN:06431942

For Classic Leasing & Finance Limited

Minu Datta

Director

DIN:07183300

*Minu Datta*  
Director/Authorised Signatory

## Statement of Unaudited Standalone Financial Results for the Quarter and Nine months ended 31st December, 2025

## Standalone Statement of Profit and Loss

(Rs. In Lakhs)

Sr No.	Particulars	Quarter ended			Year to date		Year Ended
		31.12.2025 (UnAudited)	30.09.2025 (UnAudited)	31.12.2024 (UnAudited)	31.12.2025 (UnAudited)	31.12.2024 (UnAudited)	31.03.2025 (Audited)
1	Income						
	<b>(a) Revenue from Operations</b>						
	Interest Income	23.61	20.04	14.68	64.98	35.58	58.14
	Fees and commission income	1.15	0.99	2.87	2.54	7.95	8.58
	Net gain on fair value changes	-	-	-	-	-	-
	Profit on Sale of Investment	-	-	-	-	-	1.93
	Dividend Income	-	0.03	-	0.03	-	0.03
	Sale of Services	-	-	-	-	-	-
	Income on derecognised (assigned) loans	-	-	-	-	-	-
	Other Operating income	5.64	5.70	-	11.34	-	-
	<b>Total Revenue from Operations</b>	<b>30.40</b>	<b>26.76</b>	<b>17.55</b>	<b>78.89</b>	<b>43.53</b>	<b>68.68</b>
	<b>(b) Other Income</b>	<b>4.83</b>	<b>4.83</b>	<b>5.77</b>	<b>14.50</b>	<b>15.18</b>	<b>19.90</b>
	<b>Total Income</b>	<b>35.23</b>	<b>31.59</b>	<b>23.33</b>	<b>93.39</b>	<b>58.70</b>	<b>88.57</b>
2	Expenses						
	Finance Costs	-	-	4.50	-	4.50	2.01
	Operating Exp	-	-	-	-	-	-
	Fees & Commission Expense	-	-	-	-	-	-
	Impairment on Financial Instruments	-	-	-	-	-	-
	Employee Benefit Expenses	1.30	1.31	1.91	4.63	7.23	9.14
	Depreciation & Amortisation	-	-	-	-	-	1.27
	Other Expenses	8.28	7.07	1.73	22.91	9.04	29.92
	<b>Total Expenses</b>	<b>9.57</b>	<b>8.38</b>	<b>8.15</b>	<b>27.53</b>	<b>20.77</b>	<b>42.34</b>
	<b>Profit Before Exceptional Items and Tax</b>	<b>25.65</b>	<b>23.21</b>	<b>15.18</b>	<b>65.85</b>	<b>37.94</b>	<b>46.24</b>
	Exceptional Items	-	-	-	-	-	-
	<b>Profit Before Tax</b>	<b>25.65</b>	<b>23.21</b>	<b>15.18</b>	<b>65.85</b>	<b>37.94</b>	<b>46.24</b>
	Tax Expense						
	-Earlier Years Tax	-	0.01	0.05	0.01	0.05	0.05
	-Current Tax	-	-	-	-	-	0.02
	-Deferred Tax(credit/charge)	-	-	-	-	-	(0.01)
	<b>Total Tax Expense</b>	<b>-</b>	<b>0.01</b>	<b>0.05</b>	<b>0.01</b>	<b>0.05</b>	<b>0.07</b>
	<b>Profit After Tax</b>	<b>25.65</b>	<b>23.20</b>	<b>15.13</b>	<b>65.85</b>	<b>37.88</b>	<b>46.17</b>
	Other Comprehensive Income						
	<u>Items that will not be reclassified to profit or loss</u>						
	-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	-	-	-	-	-	-
	<u>Items that will be reclassified to profit or loss</u>						
	-Changes in fair value of FVOCI debt securities	-	-	-	-	-	-
	-Tax impact on above	-	-	-	-	-	-
	Cash flow hedge reserve	-	-	-	-	-	-
	-Tax impact on above	-	-	-	-	-	-
	<b>Total other Comprehensive Income, net of tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Comprehensive Income for the period</b>	<b>25.65</b>	<b>23.20</b>	<b>15.13</b>	<b>65.85</b>	<b>37.88</b>	<b>46.17</b>
	Paid-up Equity Share Capital (Face Value of Rs. 10)	300.02	300.02	300.02	300.02	300.02	300.02
	Other Equity	-	-	-	-	-	-
	Earning Per Share (Not annualised)						
	EPS - Basic	0.86	0.77	0.50	2.19	1.26	1.54
	EPS - Diluted	0.21	0.77	0.50	0.54	1.26	1.54



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 31st December,2025 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on 11th February, 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 opinion 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 31st December,2025 is annexed with the results alongwith Cash Flow Statements
5	The Company received approval from BSE for the issue of equity shares on 29th December 2025. Pursuant to this approval, on 11th January 2026, the Company allotted <b>92.5 lakh equity shares of ₹10 each at a premium of ₹1.5 per share.</b> As the approval was obtained prior to the reporting date, this event is considered an adjusting event under Ind AS 10. Accordingly, the diluted earnings per share for the quarter ended 31 December 2025 have been computed considering the enlarged share capital in accordance with Ind AS 33. The allotment of shares was completed subsequent to the reporting date.
6	Additional Information for the year ended 31st December,2025

Sl.No.	Particulars	Quarter ended			Year to date		Year ended
		December 31,2025 (UnAudited)	September 30,2025 (UnAudited)	December 31,2024 (UnAudited)	December 31,2025 (UnAudited)	December 31,2024 (UnAudited)	March 31st,2025 (Audited)
i.	Debt Equity Ratio[Debt Securities+Borrowings(other than debt securities)+ Deposits+other debts]/Total Equity	(2.81)	(2.62)	(2.25)	(2.81)	(2.25)	(2.29)
ii.	Net worth(in Lakhs)[Total Equity]	(352.43)	(378.08)	(426.56)	(352.43)	(426.56)	(428.51)
iii.	Net Profit after tax (in Lakhs)	75.65	73.70	15.13	65.85	37.88	46.17
iv.	Earning per share(not annualised)	0.86	0.77	0.50	2.19	1.26	1.54
v.	Total debts of total assets ratio[Debt securities+Borrowings(other than debt securities)+ Deposits+other debts]/Total Assets	1.55	1.62	1.80	1.55	1.80	1.72
vi.	Net Profit margin[Profit after tax /Total Income]	72.82%	73.45%	64.85%	70.51%	64.53%	52.13%

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

In terms of our report of even date annexed

For Agarwal Khetan & Co.

Chartered Accountants

FRN: 330054E

Peer Review No.: 014857

*Ritesh Agarwal*  
(Ritesh Agarwal)

Partner

Membership No. 311866

UDIN: 2634866HE9P618026

Place : Kolkata

Dated : The 11th day of February,2026.



For and on behalf of the Board  
For Classic Leasing and Finance Limited.

*Chandra Shekhar Sony*

Director/Authorised Signatory  
Managing Director

DIN:06431942

For Classic Leasing & Finance Limi.

*Minu Datta*  
Minu Datta

Director/Authorised Signatory

DIN:07183300

**CLASSIC LEASING & FINANCE LIMITED**

STATEMENT OF CASH FLOWS FOR THE QUARTER ENDED 31st DECEMBER, 2025		
Amount in ₹ Lakhs		
Particulars	December 31, 2025	December 31, 2024
<b>A. Cash Flow from Operating Activities</b>		
Profit Before Tax	74.14	53.58
<u>Adjustments for :</u>		
Depreciation and Amortization Expense	1.31	0.71
Finance Costs	-	7.52
Loss / (Profit) on sale of Assets	-	-
<b>Operating Profit Before Working Capital Changes</b>	<b>75.44</b>	<b>61.81</b>
<u>Movements in Working Capital :</u>		
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Trade Receivables	-	-
(Increase) / Decrease in Advances & Other Receivables	(3.98)	(14.22)
Increase / (Decrease) in Other Liabilities	(5.96)	(4.63)
Increase / (Decrease) in Trade Payable	-	-
<b>Cash Generated from / (used in) Operations</b>	<b>65.50</b>	<b>42.95</b>
Direct Taxes Paid (net of refunds)	(7.83)	(0.24)
<b>Net Cash flow from / (used in) Operating Activities</b>	<b>57.67</b>	<b>42.71</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchases of Fixed Assets / Capital work-in-progress	-	(2.53)
Loans and Advances Given	(19.75)	(76.02)
Proceeds from Sale of Investment	-	-
Investment in Mutual Fund	(1.93)	-
<b>Net Cash from / (used in) Investing Activities</b>	<b>(21.68)</b>	<b>(78.55)</b>
<b>C. Cash Flow from Financing Activities</b>		
Finance Cost	-	(7.52)
Long Term Loans & Advances		(0.34)
Increase / (Decrease) in Borrowings	35.20	46.84
<b>Net Cash from / (used in) Financing Activities</b>	<b>35.20</b>	<b>38.98</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>71.19</b>	<b>3.14</b>
Cash and Cash Equivalents at beginning of the year	4.31	1.17
<b>Cash and Cash Equivalents at end of the year</b>	<b>75.51</b>	<b>4.31</b>
Significant Accounting Policies		
Notes forming part of the Financial Statements		

In terms of our report of even date annexed

For Agarwal Khetan & Co.

Chartered Accountants

FRN: 330054E

Peer Review No.: 014857

*Ritesh Agarwal*

(Ritesh Agarwal)

Partner

Membership No. 311866

UDIN: 26311866 HEG P6Y8026



Place : Kolkata

Dated : The 11th day of February, 2026.

For and on behalf of the Board  
Classic Leasing and Finance Limited.

For Classic Leasing & Finance Limited.

*Chandra Shekhar Sony*

Chandra Shekhar Sony

Managing Director

DIN:06431942

For Classic Leasing & Finance Limited.

*Minu Datta*

Minu Datta

Director/Authorised Signatory

DIN:07183300