

**MORNING GLORY LEASING AND FINANCE LIMITED**  
**Iris House, 16 Business Centre, Nangal Raya, New Delhi-110046**  
**CIN: L67120DL1984PLC018872**

Date: 13.11.2025

To,  
The Head- Listing & Compliances  
Metropolitan Stock Exchange of India Limited  
Vibgyor Towers, 4th floor, Plot No C 62, G - Block,  
Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E),  
Mumbai - 400098

**Sub: Submission of Unaudited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September , 2025.**

Dear Sir/Madam,

This is with reference to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In this regard, we wish to inform you that the Board of Directors in its meeting held today i.e. on Thursday, 13<sup>th</sup> November , 2025 considered and approved the Unaudited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September , 2025 together with Limited Review Report of the Statutory Auditors. The copy of the same are enclosed herewith.

Pursuant to Regulation 46(2)(1)(ii) of Listing Regulations, the aforesaid financial results shall be uploaded on the website of the Company i.e. [www.morninggloryleasing.in](http://www.morninggloryleasing.in).

Pursuant to Regulation 47(1) of Listing Regulations, the Quick Response Code and the details of the webpage where complete financial results of the Company for the quarter and half year ended September 30, 2025 are accessible to the Investors, shall be published in the newspapers as per the Listing Regulations.

Further the above said Board Meeting commenced at 03:30 P.M. and concluded at 04:50 P.M.

This is for your kind information. Please acknowledge the receipt of this letter.

Yours faithfully,  
For Morning Glory Leasing & Finance Limited

Raman Kumar  
Company Secretary and Compliance Officer  
ACS 14972

Encl: as above

**Phone No. : +91 1147119100**  
**Email: [morninggloryleasing@gmail.com](mailto:morninggloryleasing@gmail.com)**



**R Kothari & Co LLP**

CHARTERED ACCOUNTANTS  
KOLKATA, NEW DELHI

## **Auditor's Limited Review Report**

To,  
**The Board of Directors,**  
**MORNING GLORY LEASING AND FINANCE LIMITED**

We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of **Morning Glory Leasing And Finance Limited** ("the Company") for the quarter ended 30th September, 2025 and year to date results for the period 01st July, 2025 to 30th September, 2025. ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 (as amended), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.


The preparation of the Statement 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 Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement 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 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 above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016, dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R Kothari & Co LLP  
Chartered Accountants  
LLPIN-AAS-5294  
FRN: 307069E



  
CA. Rajesh Kumar Parakh  
(Partner)  
M. No. 090865  
UDIN:- 25090865BNFTOL7581  
Date: 13.11.2025  
Place: New Delhi

**MORNING GLORY LEASING AND FINANCE LIMITED**  
**Iris House, 16 Business Centre, Nangal Raya, New Delhi-110046**  
**CIN: L67120DL1984PLC018872**

Statement of Standalone Unaudited Financial Results For The Quarter and Half Year Ended September 30, 2025

(Rs in lakhs)

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		Unaudited			Unaudited		Audited
(I)	Revenue from Operations						
	a. Income from Operation	1.25	1.25	1.25	2.50	2.50	5.00
	b. Other Operating Revenue	0.45	-	0.45	0.45	0.45	0.45
	Revenue from Operations (a+b)	1.70	1.25	1.70	2.95	2.95	5.45
(II)	Other Income	-	-	-	-	-	-
(III)	Total Income (I+II)	1.70	1.25	1.70	2.95	2.95	5.45
(IV)	Expenses						
	a. Cost of Materials Consumed	-	-	-	-	-	-
	b. Purchases of Stock in Trade	-	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	d. Employees Benefits Expense	0.45	0.45	0.45	0.90	0.90	1.80
	e. Depreciation and Amortisation Expense	-	-	-	-	-	-
	f. Power & Fuel Charges	-	-	-	-	-	-
	g. Finance Cost	-	-	-	-	-	-
	h. Other Expenses	0.50	0.52	0.56	1.01	1.06	2.83
	Total Expenses (IV)	0.95	0.97	1.01	1.91	1.96	4.63
V	Profit / (Loss) from Operations before exceptional items and Tax (III-IV)	0.75	0.28	0.69	1.03	0.99	0.82
(VI)	Exceptional items	-	-	-	-	-	-
(VII)	Profit/ (Loss) before Tax (V + VI)	0.75	0.28	0.69	1.03	0.99	0.82
(VIII)	Tax Expense						
	a. Current Tax	0.10	-	0.25	0.10	0.25	0.22
	b. Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	0.10	-	0.25	0.10	0.25	0.22
(IX)	Profit/(Loss) for the period from continuing operations (VII-VIII)	0.65	0.28	0.44	0.93	0.74	0.60
(X)	Other Comprehensive Income (OCI)						
	A. (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B. (i) Items that will be reclassified to Profit or Loss	(17.21)	80.99	(17.86)	63.78	22.84	(96.48)
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income, net of tax	(17.21)	80.99	(17.86)	63.78	22.84	(96.48)
(XI)	Total Comprehensive Income for the period (IX+X) (Comprising profit/(loss) and other comprehensive income for the period)	(16.66)	81.27	(17.42)	64.71	23.58	(96.88)
(XII)	Paid-up equity share capital (face value of Rs.10/- each)	24.90	24.90	24.90	24.90	24.90	24.90
(XIII)	Other Equity	-	-	-	-	-	-
(XIV)	Earnings per equity Share (for continuing operation)						
	a) Basic (amount in Rs.)	(6.66)	32.64	(7.00)	25.99	9.47	(38.60)
	b) Diluted (amount in Rs.)	(6.66)	32.64	(7.00)	25.99	9.47	(38.60)



**MORNING GLORY LEASING AND FINANCE LIMITED**  
**Iris House, 16 Business Centre, Nangal Raya, New Delhi-110046**  
**CIN: L67120DL1984PLC018872**

STATEMENT OF ASSETS AND LIABILITIES

(Rs in lakhs)

PARTICULARS	STANDALONE AS AT		
	HALF YEAR ENDED	HALF YEAR ENDED	YEAR ENDED
	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
<b>ASSETS</b>			
(1) Non Current Assets			
(a) Property, Plant and Equipment	-	-	-
(b) Capital work-in-progress	-	-	-
(c) Other Intangible Assets	-	-	-
(d) Financial Assets	-	-	-
(i) Investments	487.96	543.50	424.18
(ii) Others	-	-	-
(e) Non-Current tax assets	6.05	6.19	4.93
(f) Other non-current assets	-	-	-
<b>Sub-total Non-Current Assets</b>	<b>494.01</b>	<b>549.69</b>	<b>429.11</b>
(2) Current Assets			
(a) Inventories	-	-	-
(b) Financial Assets	-	-	-
(i) Investments	-	-	-
(ii) Trade receivables	1.10	1.10	1.10
(iii) Cash and cash equivalents	0.36	0.12	0.24
(iv) Other Bank balances	2.11	2.02	2.00
(v) Others	1.55	1.01	1.92
(c) Other Current Assets	-	-	-
<b>Sub-total Current Assets</b>	<b>5.12</b>	<b>4.25</b>	<b>5.25</b>
<b>Total Assets</b>	<b>499.13</b>	<b>553.94</b>	<b>434.36</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity share capital	24.90	24.90	24.90
(b) Other Equity	473.44	528.18	408.73
<b>Sub-total Equity</b>	<b>498.34</b>	<b>553.08</b>	<b>433.63</b>
<b>Liabilities</b>			
(1) Non-current Liabilities			
(a) Financial Liabilities	-	-	-
(i) Borrowings	-	-	-
(ii) Other financial liabilities	-	-	-
(b) Provisions	-	-	-
(c) Deferred tax liabilities (Net)	-	-	-
<b>Sub-total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
(2) Current Liabilities			
(a) Financial Liabilities	-	-	-
(i) Borrowings	-	-	-
(ii) Trade Payables	0.34	0.38	-
(iii) Other financial liabilities	-	-	-
(b) Other current liabilities	0.23	0.23	0.25
(c) Provisions	-	-	0.35
(d) Current Tax Liabilities (Net)	0.23	0.25	0.13
<b>Sub-total Current Liabilities</b>	<b>0.79</b>	<b>0.86</b>	<b>0.73</b>
<b>Total Equity and Liabilities</b>	<b>499.13</b>	<b>553.94</b>	<b>434.36</b>
	0.00	(0.00)	0.00

See accompany notes to the financial results



*M. Palsh*

**MORNING GLORY LEASING AND FINANCE LIMITED**  
**Iris House, 16 Business Centre, Nangal Raya, New Delhi-110046**  
**CIN: L67120DL1984PLC018872**

**Notes:**

1. The Standalone financial results have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as specified in section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting standards) Rules, 2015 and relevant amendments thereafter.
2. The above financial results have been reviewed by Audit Committee and thereafter approved and taken on record by the Board of Directors in its meeting held on 13th November, 2025. The Statutory auditors have expressed an unmodified audit opinion.
3. The Company has adopted Ind AS 116 'Leases' with the date of initial application being April 1, 2020. Ind AS 116 replaces Ind AS 17 'Leases' and related interpretation and guidance. The adoption of IND AS 116 has insignificant impact on financial results for the period ended September 30, 2025 and the comparative information has not been reinstated.
4. The business activity of the Company falls within a single primary business segment viz. 'Leasing & Finance' and hence there is no other reportable segment as per Ind AS 108 "Operating Segments".

For more details on results, visit Investor Relation sections of our website at <https://www.morninggloryleasing.in> and Financial Results under Corporate Section of [www.mseil.in](http://www.mseil.in).



For and on behalf of the Board of  
Directors of Morning glory Leasing &  
Finance Limited

*[Handwritten Signature]*  
Rajesh Bhatt  
Managing Director and Chief Financial Officer

Place: New Delhi  
Date: 13th November, 2025

*Mitrah*



**MORNING GLORY LEASING AND FINANCE LIMITED**  
**Iris House, 16 Business Centre, Nangal Raya, New Delhi-110046**  
**CIN: L67120DL1984PLC018872**

**Cash Flow Statement for the Half Year Ended September 30, 2025**

(Rs. in Lakhs)

Particulars	Standalone		
	Half Year Ended on		Year Ended on
	30/09/2025	30/09/2024	31/03/2025
<b>A) Cash Flow from Operating Activities</b>			
Net Profit before Tax & Extraordinary Items	1.03	0.99	0.82
Add: Adjustments for:			
Interest Paid	-	-	-
Depreciation	-	-	-
Loss/ (Profit) on sale of Investment/Fixed Assets	-	-	-
Less: Dividend Received on Investments	(0.45)	(0.45)	(0.45)
Interest Received	-	-	-
Other Income	-	-	-
<b>Operating Profit before Working Capital Changes</b>	<b>0.59</b>	<b>0.54</b>	<b>0.37</b>
Adjustments for:			
Trade & Other Receivables	-	-	(0.37)
(Increase)/Decrease in Other Non-Current Assets	(0.28)	(0.64)	0.09
Trade Payables	(0.52)	(0.07)	(0.20)
Less: Taxes Paid	-	(0.25)	(0.22)
<b>Net Cash from/(used in) Operating Activities</b>	<b>(0.21)</b>	<b>(0.42)</b>	<b>(0.33)</b>
<b>B) Cash Flow from Investing Activities</b>			
Purchase of Investments	-	-	-
Sale of Investments/assets	-	-	-
Dividend on Investment Received	0.45	0.45	0.45
Interest Received	-	-	-
Other Income	-	-	-
<b>Net Cash from Investing Activities</b>	<b>0.45</b>	<b>0.45</b>	<b>0.45</b>
<b>C) Cash Flow from Financing Activities</b>			
Change in Unsecured Loans	-	-	-
Interest Paid	-	-	-
<b>Net Cash generated In Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Cash and Cash Equivalents (A+B+C)</b>	<b>0.24</b>	<b>0.03</b>	<b>0.12</b>
Cash & Cash Equivalents As At 1st April (Opening Balance)	2.23	2.11	2.11
Cash & Cash Equivalents At the Closing (Closing Balance)	2.47	2.14	2.23



For Morning Glory Leasing and Finance Ltd.

(Rajesh Dandia)  
 Managing Director and Chief Financial Officer  
 DIN: 00062377

Place: New Delhi  
 Date: 13th November, 2025



Phone No. : +91 1147119100  
 Email: [morninggloryleasing@gmail.com](mailto:morninggloryleasing@gmail.com)