

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

Date: 21.05.2026

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 Audited Financial Results of the Company for the quarter & year ended March 31, 2026.

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, 21st May, 2026 has considered and approved the Audited Financial Results of the Company for the quarter & year ended March 31, 2026 together with Auditors Report of the Statutory Auditors. The copies of the same are enclosed herewith.

In compliance with the provisions of the Regulation 33(3) (d) of the Listing Regulations read with the SEBI's Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors - M/s R. Kothari & Co. LLP, Chartered Accountants, have issued the Auditors Report with unmodified opinion on the Audited Financial Results of the Company for the quarter & year ended March 31, 2026.

Pursuant to Regulation 46(2)(l)(ii) of Listing Regulations, the aforesaid financial results shall be uploaded on the website of the Company i.e. <https://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 financial year ended March 31, 2026 are accessible to the Investors, shall be published in the newspapers as per the Listing Regulations.

Further the above said Board Meeting commenced at 04:20 p.m. and concluded at 05:15 p.m.

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

We hope you will find the same in order.

Yours faithfully,
For Morning Glory Leasing & Finance Limited

Raman Kumar
Company Secretary and Compliance Officer
ACS 14972

Encl: as above



R Kothari & Co LLP

CHARTERED ACCOUNTANTS
KOLKATA, NEW DELHI

Independent Auditor's Report on Quarterly Standalone Financial Results and yearly results ended on 31st March, 2026 of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), 2015 as amended

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

1. We have audited the quarterly audited standalone financial results ("the Statement") along with yearly financial results of **Morning Glory Leasing And Finance Limited** ("the Company") for the quarter & year ended 31st March, 2026 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015. These Quarterly standalone financial statements for the year ended March 31, 2026 prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 (the Act") and published standalone year to date figures up to the end of the third quarter of the financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) specified 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 which are the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express an opinion on these standalone financial results based on our audit of the standalone financial statements for year ended March 31, 2026 and our review of standalone financial results for nine months period ended December 31, 2025.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.





R Kothari & Co LLP

CHARTERED ACCOUNTANTS
KOLKATA, NEW DELHI

3. In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:
- i. are presented in accordance with the requirements 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, in this regard; and
 - ii. give a true and fair view of the standalone net profit (including other comprehensive income) and other financial information in conformity with the accounting principles generally accepted in India including Ind AS specified under section 133 of the Act for the year ended March 31, 2026.
4. Further read with paragraph 1 above, we report that the figure for the quarter ended March 31, 2026 represented the derived figure between the audited figure in respect of financial year ended March 31, 2026 and published year to date figure up to December 31, 2025 being the date of the ended of the third quarter of the current financial year, which were subject to a limited review as stated in paragraph 1 above, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016, dated 5th July 2016.

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

M. Parakh



CA. Rajesh Kumar Parakh
(Partner)
M. No. 090865
UDIN:- 26090865MPHQRW9401

Date: 21.05.2026
Place: New Delhi

MORNING GLORY LEASING AND FINANCE LIMITED
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Statement of Standalone Financial Results For The Quarter And Year Ended March 31, 2026						
(In lakh)						
S. No.	Particulars	Quarter Ended:			Year Ended	
		31/Mar/26	31/Dec/25	31/Mar/26	31/Mar/26	31/Mar/25
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
(I)	Revenue from Operations					
	a. Income from Operation	3.19	1.25	1.25	6.94	5.00
	b. Other Operating Revenue	-	-	-	-	-
	Revenue from Operations (a+b)	3.19	1.25	1.25	6.94	5.00
(II)	Other Income	0.03	-	-	0.48	0.45
(III)	Total Income (I+II)	3.22	1.25	1.25	7.42	5.45
(IV)	Expenses					
	a. Cost of Materials Consumed	-	-	-	-	-
	b. Purchase of Stock in Trade	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	d. Employee Benefits Expense	0.45	0.45	0.45	1.00	1.80
	e. Finance Costs	-	-	-	-	-
	f. Depreciation and Amortisation Expense	-	-	-	-	-
	g. Other Expenses	-	-	-	-	-
	h. Power & Fuel Charges	-	-	-	-	-
	i. Other Expenses	0.71	1.13	0.77	2.85	2.83
	Total Expenses	1.16	1.58	1.22	4.85	4.63
(V)	Profit (Loss) before share of Profit (Loss) of Associates exceptional items and tax (III-IV)	2.06	(0.33)	0.03	2.56	0.82
(VI)	Exceptional Items	-	-	-	-	-
(VII)	Profit (Loss) before Tax (V + VI)	2.06	(0.33)	0.03	2.56	0.82
(VIII)	Tax Expense					
	a. Current Tax	1.84	-	(0.03)	1.93	0.22
	b. Deferred Tax	-	-	-	-	-
	Total Tax Expenses	1.84	-	(0.03)	1.93	0.22
(IX)	Profit (Loss) for the period (VII-VIII)	0.23	(0.33)	0.06	0.63	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	(58.22)	26.85	(87.36)	32.40	(91.48)
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-
	Total Other Comprehensive Income, net of tax	(58.22)	26.85	(87.36)	32.40	(91.48)
(XI)	Total comprehensive income for the period, net of tax (IX+X)	(58.00)	26.52	(87.30)	33.03	(90.88)
(XII)	Paid-up equity share capital (face value of ₹ 10/- each)	24.90	24.90	24.90	24.90	24.90
(XIII)	Other Equity (Excluding Revaluation Reserve)	-	-	-	-	-
(XIV)	Earnings per equity share (for continuing operations) (Not audited)					
	a) Basic (amount in ₹)	(23.29)	10.65	(16.06)	13.14	(38.90)
	b) Diluted (amount in ₹)	(23.29)	10.65	(16.06)	13.14	(38.90)



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STATEMENT OF ASSETS AND LIABILITIES		
Particulars	Standalone	
	31.03.2025	31.03.2024
	(Audited)	(Audited)
ASSETS		
(1) Non Current Assets		
(a) Property, Plant and Equipment	-	-
(b) Capital work-in-progress	-	-
(c) Right-of-use assets	-	-
(d) Other Intangible Assets	-	-
(e) Financial Assets		
(i) Investment in Subsidiary & Associates	-	-
(ii) Investment in Others	459.60	424.10
(iii) Other Financial Assets	-	-
(f) Other non-current assets	4.10	4.92
(g) Non-current tax assets(net)	-	-
Sub-total Non-Current Assets	463.74	429.11
(2) Current Assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Trade receivables	-	-
(ii) Cash and cash equivalents	2.19	2.24
(iii) Bank Balances other than Cash and Cash Equivalents	-	-
(iv) Other Financial Assets	1.95	1.92
(c) Other Current Assets	3.03	1.10
Sub-total Current Assets	7.14	5.25
Total Assets	469.80	434.36
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	24.90	24.90
(b) Other Equity	441.96	406.73
Sub-total Equity	466.86	431.63
Liabilities		
(1) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease Liabilities	-	-
(iii) Other Financial Liabilities	-	-
(b) Provisions	-	-
(c) Deferred Tax Liabilities (Net)	-	-
Sub-total non-current liabilities	-	-
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease Liabilities	-	-
(iii) Trade Payables		
a) Total Outstanding Dues to Micro and Small Enterprises	0.04	0.25
b) Total Outstanding Dues to Parties Other than Micro and Small Enterprises	-	-
(iv) Other financial liabilities	-	-
(b) Other current liabilities	0.15	0.35
(c) Provisions	0.35	-
(d) Current Tax Liabilities (Net)	1.16	0.13
Sub-total current liabilities	1.74	0.73
Total Equity and Liabilities	468.60	432.36

See accompanying notes to the financial results

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Cash Flow Statement for the period ended March 31, 2020

Cash Flow Statement for the period ended March 31, 2020			
Particulars	(in lakhs)		
	Standalone		
	Year Ended on		
	31/03/2020	31/03/2019	
Cash Flows From Operating Activities			
Profit Before Tax	2.76	0.82	
Adjustments for:			
Items of (Profit) Loss of Associates	-	-	
Depreciation and amortization	-	-	
Interest Paid	-	-	
Interest Paid on Lease liabilities	-	-	
Impact of effective interest rate adjustment on borrowings	-	-	
Provision for employee benefit	-	-	
Loss/Gain on sale of PPE (including written off)	-	-	
Gain on termination of lease	-	-	
Unwinding of discount on deposits	-	-	
Dividend & Interest income	(0.46)	(0.40)	
Advances for doubtful advances written back	-	-	
Provision for slow moving of Inventories- Finished Goods	-	-	
Provision for litigation (provision for litigation written back)	-	-	
Expense Liability written back	-	-	
Unrealized losses (gain)/less	-	-	
Amounts Written Off (net of recovered)	-	-	
Operating Profit Before Working Capital Changes	2.30	0.37	
Movement in Working Capital:			
Increase/(Decrease) in Trade Payables & Other Current Liabilities	1.01	(1.20)	
Increase/(Decrease) in Other Long Term Liabilities	-	-	
Increase/(Decrease) in Prepaid	-	-	
Increase/(Decrease) in Trade Receivables	-	-	
Increase/(Decrease) in Inventories	-	-	
Increase/(Decrease) in Other Current Assets	(1.07)	(0.38)	
Increase/(Decrease) in Other non-current Assets	0.77	5.11	
Cash Generated From Operations	2.38	(6.10)	
Direct Tax paid (net of Refunds)	(1.83)	(0.22)	
Net Cash Inflow From/Used In Operating Activities	(A)	0.45	(6.32)
Cash Flows From Investing Activities			
Purchase of Property, Plant and Equipment and other intangible assets	-	-	
Purchase of Investment	-	-	
Sale Proceeds of Property, Plant and Equipment	-	-	
Investment in Subsidiary	-	-	
Investment in Equity in Others Group	-	-	
Dividend income	0.48	0.45	
(Investment)/redemption of deposits	-	-	
Interest income	-	-	
Net Cash From/ Used by Investing Activities	(B)	0.48	0.45
Cash Flows from Financing Activities			
Proceeds from issue of share capital	-	-	
Increase/(Decrease) in Long Term & Short Term Borrowings	-	-	
Repayment of lease liabilities	-	-	
Dividend (including dividend distribution tax) Paid	-	-	
Interest paid (net)	-	-	
Net cash Inflow from/used in Financing Activities	(C)	-	-
Net Increase/(Decrease) in Cash And Cash Equivalents	(A+B+C)	0.93	4.13
Cash and Cash Equivalents at the beginning of the period	2.24	2.11	
Total Cash And Cash Equivalent at the end of the period	3.17	2.24	
Components Of Cash And Cash Equivalents			
Cash on hand	0.23	0.24	
With banks - on current account and deposits with banks	2.95	2.00	
With banks - Deposits with Original Maturity of Less than 3 Months	-	-	
Total Cash and Cash Equivalent	3.18	2.24	



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Notes:

1	These standalone Audited financial results have been prepared in accordance with the principles and procedures of (Indian Accounting Standard) Rules, 2015 (as amended) (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules, issued thereunder, and other recognised accounting practices and policies and in terms of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended) ('Listing Regulations').
2	The above standalone Audited financial results have been reviewed by Audit Committee and thereon approved and taken on record by the Board of Directors in their respective board meeting held on May 21, 2026. The Statutory auditor has expressed an unmodified audit opinion on these standalone financial statements.
3	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'.
4	Figures for the quarter ended March 31, 2026 and March 31, 2025 are balancing figures between the audited figures for the full financial year and reviewed year to date figures upto the third quarter of the respective financial years.
6	The figures for corresponding previous period have been re-grouped/re-classified wherever necessary to make them comparable with the current year figures.
7	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, 2024 and the comparative information has not been reinstated.

For R. Kothari & Co LLP
Chartered Accountants
LLPIN-AAS-6294
FRN: 307069E



CA Rajesh Kumar Parash
[Partner]
M. No. 080665
New Delhi
May 21, 2026

For and on behalf of the
Board of Directors of
Merrim Glory Leasing and
Finance Limited



[Signature]
Rajesh Kumar
Managing Director