



UNITED LEASING & INDUSTRIES LIMITED

Regd. Office : Plot No. 66, Sector-34, EHTP, Gurgaon-122001 (Haryana)

E-mail id : teamunited83@gmail.com, website : www.uliltd.com

CIN : L17100HR1983PLC033460

Date: 13th February, 2026

To,
The General Manager,
Department of Corporate Services
BSE Limited,
Phirozen Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001

Scrip Code: 507808
BSE Symbol: UNTTEMI

Subject: Outcome of Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015.

Dear Sir / Madam,

Pursuant to **Regulation 30** of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed that the Board of Directors at their meeting held today i.e. **Friday, 13th February, 2026** at Corporate Office of the company situated at D-41, Part 2, South Extension, Delhi-110049, has inter-alia:

1. Considered and approved the Standalone un-audited Financial Results of the Company for the Quarter and Nine months ended December 31, 2025.

In compliance with Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) the Standalone un-audited Financial Results for the Quarter and Nine Months ended December 31, 2025 of the Company along with Limited Review Report is enclosed herewith in annexure for your reference and records.

The meeting of the Board of Directors of the Company commenced at 04:45 p.m. and concluded at 05:10 p.m.

You are requested to take the above information on record.

Thanking You.

For United Leasing and Industries Limited

Aditya Khanna
Director
DIN: 01860038

Independent Auditor's Review Report on Unaudited Quarterly Financial Results of United Leasing and Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of United Leasing and Industries Limited

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of United Leasing and Industries Limited ('the Company') for the quarter ended 31 Dec 2025 and for the period from 1st April 2025 to 31 Dec 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33. Our responsibility is to express a conclusion 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. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under section 143(10) of the Act, 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. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (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.
5. We draw attention to Note 5 of the accompanying Statement in relation to the revaluation of the Land held by the Company. The Company has adopted revaluation model under IND AS 16 – Property, plant and equipment. Further no revaluation of the Building has been done by the management from FY 2021-22 onwards. The management of the Company believes that the carrying value of Land is appropriate.



6. We draw attention to Note 6 of the accompanying Statement in relation to various loans and advances provided by the Company. The Company enters into the agreement which includes interest @9.25% per annum. But no such income is booked by the Company in the accompanying financial results for the quarter ended Dec 31, 2025.
7. Note 7 of the accompanying Statement in relation to borrowings taken by the Company. The Company enters into the agreement which includes interest @9.25% per annum. But no such expense is booked by the Company in the accompanying financial results for the quarter ended Dec 31, 2025.

Our opinion is not modified in respect of these matters.

For R K Bhalla & Co
Chartered Accountants
Firm Registration No: 024798N



Rajat Kalsi
Partner
Membership No. 518515

UDIN: 26518515CQVNCT8452

Place: New Delhi
Date: 13.02.2026

UNITED LEASING AND INDUSTRIES LIMITED

Corporate Identity Number (CIN): L17100HR1983PLC033460,
Regd. Office : PLOT NO.66, SECTOR-34, EHTP, GURUGRAM, HARYANA-122001

Website:www.uliltd.com, Email id: investorrelations@uliltd.com, Phone:011-2628237, 49075251

Statement of Unaudited Financial Results for the Quarter and Nine Month Period Ended December 31, 2025

(Rs. In lacs, except per share data)

Sl. No.	Particulars	Quarter ended			Nine month period ended		Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		[Unaudited] [1]	[Unaudited] [2]	[Unaudited] [3]	[Unaudited] [4]	[Unaudited] [5]	[Audited] [6]
I	Revenue from Operations	262.83	170.81	229.87	577.09	556.26	785.28
II	Other Income	0.44	5.83	0.85	6.56	2.43	18.65
	Total Revenue (I + II)	263.27	176.64	230.71	583.65	558.69	803.93
III	Expenses						
	a) Cost of Material Consumed	179.43	95.03	147.37	351.78	322.05	458.85
	b) Change in Inventories of Finished Goods	-	-	-	-	-	-
	d) Work-in-Progress and Stock-in-Trade	-	-	-	-	-	-
	c) Employee Benefit Expenses	18.66	15.89	16.75	49.71	47.38	62.30
	d) Finance Cost	8.48	8.13	10.81	24.79	27.27	37.63
	e) Depreciation and Amortisation Expense	14.90	14.81	15.53	44.53	46.53	59.26
	f) Other Expenses	29.86	41.61	35.61	99.01	85.98	169.15
IV	Total Expenses	251.34	175.47	226.07	569.82	529.20	787.19
V	Profit before Exceptional and Extraordinary Items and Tax (II-IV)	11.93	1.16	4.64	13.83	29.49	16.74
VI	Exceptional Items	-	10.08	-	10.08	-	-
VII	Profit before Extraordinary Items and Tax (V-VI)	11.93	(8.92)	4.64	3.75	29.49	16.74
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit before Tax (VII-VIII)	11.93	(8.92)	4.64	3.75	29.49	16.74
X	Tax Expense	-	(1.08)	-	-	-	3.72
	a) Current Tax	-	(1.08)	-	-	-	1.75
	b) Deferred Tax	-	-	-	-	-	-
XI	Profit for the Period/ Year from Continuing Operations	11.93	(7.84)	4.64	3.75	29.49	11.26
XII	Other Comprehensive Income, Net of Income Tax						
	a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	c) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total comprehensive income for the period/Year						
XIII	Profit for the Period (XI+XV)	11.93	(7.84)	4.64	3.75	29.49	11.26
XIV	Paid-up equity Share Capital (Face Value of Rs. 10- each)	300.00	300.00	300.00	300.00	300.00	300.00
XV	Other equity (excluding equity share capital)	-	-	-	-	-	387.64
XVI	Earning Per Equity Share						
	a) Basic	0.40	(0.26)	0.15	0.12	0.98	0.38
	b) Diluted	0.40	(0.26)	0.15	0.12	0.98	0.38



UNITED LEASING AND INDUSTRIES LIMITED

Notes to the Unaudited financials results for the quarter and Nine month period ended December 31, 2025

- 1 Investors can view the unaudited financial results of United Leasing and Industries Limited ('the Company') on Company's website www.uliltd.com or on the websites of BSE (www.bseindia.com) or NSE (www.nseindia.com).
- 2 The above Unaudited Financial Results of the Company for the quarter and Nine month period ended December 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on February 13, 2026.
- 3 The Unaudited Financial Results of the Company have been prepared on accordance with the Indian Accounting Standards ("Ind AS") as prepared under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- 4 The Company's Primary business segment is reflected based on principal business activities carried on by the Company. As per Indian Accounting Standard (Ind-As-108) "Operating Segments" as notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended, the Company operates in the reportable business segment i.e. "Textile Embroidery" and its new venture of Sports Academy.
- 5 The Company has adopted the policy of revaluation of its Land in accordance with IND AS 16. The Company is using the land as part of Property, plant and equipment. The last valuation done by the Company for the said land was during the FY 2021-22. The management of the Company is confident that there is no significant change in the value of the land and hence the carrying value of land is appropriate.
- 6 The Company has provided various loans to its group companies. The loans carries an interest @9.25% per annum. No such income has been booked by the Company during the quarter. Due to this the other income of the Company has been understated by Rs 5.42 lakhs (approximately) in the unaudited financial result of the Company for the quarter ended Dec 31, 2025.
- 7 The Company taken various borrowings from its group companies and key management personnel and its relatives. The loans carries an interest @9.25% per annum. No such expense has been booked by the Company during the quarter. Due to this the finance cost of the Company has been understated by Rs 4.96 lakhs (approximately) in the unaudited financial result of the Company for the quarter ended Dec 31, 2025.
- 8 The Government has consolidated 29 existing Labour legislations into a unified framework comprising 4 Labour Codes viz., Code on Wages, 2019, Code on Social Security, 2020, Industrial Relation Code, 2020 and Occupational Safety, Health and Working Condition Code, 2020 (collectively referred to as the new Labour Codes). These codes have been made effective November 21, 2025, however, the supporting rules are yet to be notified.

Pursuant to the enactment of the New Labour Codes and based on ICAI guidance and actuarial valuation, the Company has assessed the impact during the period ended December 31, 2025. The management is of the view that there is an immaterial impact of the same. Any future impact on notification of the rules, if any, will be recognised in the respective periods as and when applicable.
- 9 The previous periods/ year figure have been regrouped / reclassified, wherever necessary to confirm the current period classification.

For United Leasing and Industries Limited
For United Leasing & Industries Ltd.


Ashish Khanna
Managing Director
DIN: 01251582

Director

Place: Gurugram, Haryana
Date: February 13, 2026

