



To,  
The Manager- Listing,  
National Stock Exchange of India Limited  
Exchange Plaza, Bandra Kurla Complex,  
Bandra East, Mumbai-400051

Symbol Code: ASCOM

*Sub: Outcome of board meeting held on 20<sup>th</sup> May, 2026*

**Ref.: Regulation 30, 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

In reference to our letter dated May 12, 2026, for the intimating the date of Board meeting and pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations) we hereby inform that this is to inform you that the Board of Directors of the Company at their meeting held on today i.e. Wednesday, May 20, 2026 consider and approved the following:

- Audited financial results for the half year and financial year ended 31<sup>st</sup> March, 2026 along with Audited Review report.
- Related party disclosure as per Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We attach herewith a copy of the approved Audited Standalone Financial Results along with the audited review report of the auditors.

The meeting of the Board of Directors commenced at 04:30 PM and concluded at 04:50 PM

You are requested to take the above on your records and do the needful.

Thanking you

Yours faithfully,

For and on behalf of  
Ascom Leasing & Investments Limited

Tushar Rohitbhai Pandya  
Managing Director & CFO  
DIN: 03264783



Registered Under

Reserve Bank  
Of India

Certified as



Listed On



Member Of



Member Of



Member Of



**ASCOM LEASING & INVESTMENTS LIMITED**

CIN: L65993GJ1986PLC085128

Reg. Off.: 331, 3rd floor, Four Point complex, Besides Maniba Park, Vesu, Surat Gujarat 395 007

Email:adityagroup.in@gmail.com

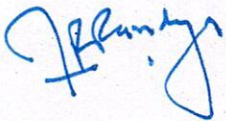
**Cash Flow Statement of Standalone Audited Financial Results for the Year Ended on 31 March 2026**

*(Amount in Lakhs)*

Particulars	For the Year Ended On		For the Year Ended On	
	31-03-2026		31-03-2025	
<b>A Cash Flow from Operating Activities</b>				
Net Profit before tax and extraordinary items		696.54		680.30
Add: <u>Adjustments for:</u>				
Depreciation & Amortisation Expenses	21.87		7.84	
Interest Expenses	54.37	76.24	66.58	74.43
<b>Operating P/(L) before working capital changes</b>		772.78		754.72
<u>Adjustments for:</u>				
(Increase)/Decrease in Trade Receivables	16.55		(59.76)	
(Increase)/Decrease in Receivables from Financing Activities	(77.38)		(479.91)	
(Increase)/Decrease in Loans and Advances	(27.67)		(32.62)	
Increase/(Decrease) in Other Current Liabilities	(43.26)		39.95	
Increase/(Decrease) in Short Term Provisions	4.90		3.07	
Increase/(Decrease) in Short Term Borrowings	10.51	(116.35)	(1.87)	(531.14)
<b>Cash generated from/(used in) Operating Activities</b>		656.43		223.59
Less: Provision for Tax		173.85		169.14
		482.58		54.44
Less: Prior Year Expenses		-		-
<b>Net Cash generated from/(used in) Operating Activities</b>		482.58		54.44
<b>B Cash Flow from Investing Activities</b>				
Decrease / (Increase) in Fixed Assests	(68.08)		(46.08)	
Decrease / (Increase) in Advance for Capital Assets	-	(68.08)	-	(46.08)
<b>Net Cash generated from/(used in) Investing Activities</b>		(68.08)		(46.08)
<b>C Cash Flow from Financing Activities</b>				
<u>Adjustments for:</u>				
Increase/(Decrease) in Secured Loans	17.73		160.55	
Increase/(Decrease) in Unsecured Loans	(514.76)		321.24	
Interest Expense	(54.37)	(551.40)	(66.58)	415.21
<b>Net Cash generated from/(used in) Financing Activities</b>		(551.40)		415.21
Net Incr./(Decr.) in cash and cash equivalents		(136.91)		423.58
Cash and cash equivalents at the beginning of the year		629.30		205.72
Cash and cash equivalents at the end of the year		492.39		629.30

For & on behalf of the Board

Ascom Leasing & Investments Limited



**Managing Director**  
Tushar Rohitbhai Pandya  
DIN:03264783



Place : Surat

Date : 20-05-2026

**ASCOM LEASING & INVESTMENTS LIMITED**  
**CIN: L65993GJ1986PLC085128**  
**Reg. Off.: 331, 3rd floor, Four Point complex, Vesu, besides Maniba Park, Surat Gujarat 395 007**  
**Email: adityagroup.in@gmail.com**  
**SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES**

**REPORTING OF SEGMENT WISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE HALF YEAR AND YEAR ENDED 31.03.2026**

Particulars	Standalone				
	6 Months ended	Preceding 6 months ended	corresponding 6 months ended in previous year	Year ended	Previous Year ended
	31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Unaudited	Audited	Audited	Audited
<b>1. Segment Revenue</b>	Since the company has only one business segment and geographical segment, there is no separate reportable segment and accordingly, this reporting is not applicable.				
(a) Segment 1					
(b) Segment 2					
(c) Segment 3					
(e) Other trading					
(f) Unallocated					
<b>Total</b>					
Less: Inter Segment Revenue					
<b>Net sales/Income From Operations</b>					
<b>2. Segment Results (Profit)(+)/ Loss (-) before tax</b>					
(a) Segment 1					
(b) Segment 2					
(c) Segment 3					
(e) Other trading					
(f) Unallocated					
<b>Total</b>					
Less: (i) Finance Costs					
(ii) Other Un-allocable Expenditure net off					
<b>Total Profit Before Tax</b>					
<b>3. Segment Assets</b>					
<b>4. Segment Liabilities (sundry creditors)</b>					

For & on behalf of the Board  
 Ascom Leasing & Investments Limited



**Managing Director**  
 Tushar Rohitbhai Pandya  
 DIN:03264783



Place : Surat  
 Date : 20-05-2026

ASCOM LEASING & INVESTMENTS LIMITED

CIN: L65993GJ1986PLC085128

Reg. Off.: 331, 3rd floor, Four Point complex, Besides Maniba Park, Vesu, Surat Gujarat 395 007

Email: adityagroup.in@gmail.com

Statement of Standalone Audited Financial Results for the Half Year and Year Ended on 31 March 2026

(Amount in Lakhs)

Sr. No.	Particulars	Standalone				
		6 Months ended	Preceding 6 months ended	corresponding 6 months ended in previous year	Year ended	Previous Year ended
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	660.92	645.41	683.85	1,306.33	1,292.16
II	Other income	-	-	-	-	-
III	<b>Total Income(I+II)</b>	<b>660.92</b>	<b>645.41</b>	<b>683.85</b>	<b>1,306.33</b>	<b>1,292.16</b>
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) Excise Duty	-	-	-	-	-
	(e) Employee benefits expense	224.25	189.77	209.24	414.02	395.12
	(f) Finance cost	22.04	32.48	41.69	54.52	66.75
	(d) Depreciation and amortisation expense	12.35	9.52	5.55	21.87	7.84
	(e) Power and fuel	-	-	-	-	-
	(f) Other expense	58.54	56.70	91.28	115.24	141.02
	<b>Total Expenses(IV)</b>	<b>317.17</b>	<b>288.48</b>	<b>347.77</b>	<b>605.65</b>	<b>610.73</b>
V	<b>Profit / (Loss) before exceptional items and tax (III-IV)</b>	<b>343.75</b>	<b>356.93</b>	<b>336.07</b>	<b>700.68</b>	<b>681.44</b>
VI	Exceptional items					
	Extraordinary items	-	4.14	-	4.14	1.14
VII	<b>Profit before tax(V-VI)</b>	<b>343.75</b>	<b>352.79</b>	<b>336.07</b>	<b>696.54</b>	<b>680.30</b>
VIII	Tax Expense					
	a) Current Tax	86.20	87.65	84.66	173.85	169.14
	d) Deferred tax	-	-	-	-	-
IX	<b>Profit/(loss) for the period (VII-VIII)</b>	<b>257.54</b>	<b>265.14</b>	<b>251.42</b>	<b>522.69</b>	<b>511.16</b>
	Other Comprehensive Income (net of tax)					
	A) (i) Items that will not be reclassified to profit or loss					
	(ii) Income Tax relating to item that will not be re-classified to profit or loss					
	B) (i) Items that will be reclassified to profit or loss					
	(ii) Income Tax relating to items that will be reclassified to profit or loss					
	<b>Total other comprehensive income (X)</b>					
XI	<b>Total Comprehensive income for the period (IX+X)</b>	<b>257.54</b>	<b>265.14</b>	<b>251.42</b>	<b>522.69</b>	<b>511.16</b>
XII	<b>Earning Before interest, depreciation, tax and amortization</b>	<b>378.03</b>	<b>394.74</b>	<b>383.22</b>	<b>772.78</b>	<b>754.72</b>
XIII	Earnings Per Share (EPS)					
	a) Basic	2.20	2.26	2.15	4.46	4.36
	b) Diluted	2.20	2.26	2.15	4.46	4.36

**Notes:**

- The above results were reviewed by an Audit Committee and thereafter taken on record by the Board of Directors of the Co. in their meeting on 20-05-2026 after reiew by an Audit Committee.
- There were no investor complaints known to the Company outstanding at the ending of the year.
- The statement includes the results for the half year ended 31-03-2026 and 31-03-2025 being the balancing figures between the Audited figures in respect of the full financial year and the unaudited figures in respect of the half year ended 30-09-2025 and 30-09-2024 respectively, which were subject to limited review.
- The company has only one business segment and geographical segment. Therefore, there is no separate reportable segment as per Accounting Standard-17 (AS-17 Segment Reporting) issued by the ICAI.
- Previous period figures have been regrouped wherever necessary.

For & on behalf of the Board  
Ascom Leasing & Investments Limited

*Tushar Rohitbhai Pandya*

Managing Director  
Tushar Rohitbhai Pandya  
DIN:03264783



Place : Surat  
Date : 20-05-2026

ASCOM LEASING & INVESTMENTS LIMITED

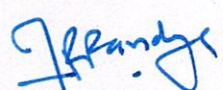

CIN: L65993GJ1986PLC085128

Reg. Off.: 331, 3rd floor, Four Point complex, Besides Maniba Park, Vesu, Surat Gujarat 395 007

Email: adityagroup.in@gmail.com

Statement of Standalone Audited Financial Results for the Half Year And Year Ended on 31 March 2026

(Amount in Lakhs)

<b>Statement of Assets and Liabilities</b>			
	Particulars	As on 31.03.2026	As on 31.03.2025
		Audited	Audited
<b>A. EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>Equity</b>		
	(a) Equity Share capital	1,171.42	1,171.42
	(b) Other Equity	4,329.01	3,806.32
	<b>Total Equity</b>	<b>5,500.43</b>	<b>4,977.74</b>
	<b>Liabilities</b>		
<b>2</b>	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	225.43	722.47
	(ii) Trade Payables		
	- (a) Total outstanding dues of micro enterprises and small enterprises	-	-
	- (b) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	<b>Total Non-current liabilities</b>	<b>225.43</b>	<b>722.47</b>
<b>3</b>	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	10.51	-
	(ii) Trade Payables		
	- (a) total outstanding dues of micro enterprises and small enterprises	-	-
	- (b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(iii) Other financial liabilities [other than those specified in item (c)]	-	-
	(b) Other current liabilities	47.22	90.48
	(c) Provisions	11.50	11.30
	(d) Current Tax Liabilities	173.85	169.14
	<b>Total Current liabilities</b>	<b>243.08</b>	<b>270.93</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>5,968.94</b>	<b>5,971.14</b>
<b>B. ASSETS</b>			
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	99.16	52.94
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible Assets	0.25	0.25
	(f) Intangible Assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	-	-
	(iii) Loans	4,391.65	4,418.01
	(i) Deffered tax assets (Net)	-	-
	(j) Other non-current Assets	1.20	1.20
	<b>Total Non-Current Assets</b>	<b>4,492.25</b>	<b>4,472.39</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	388.21	404.76
	(iii) Cash and cash equivalents	492.39	629.30
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans	207.04	103.30
	(vi) Others	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	389.05	361.38
	<b>Total Current Assets</b>	<b>1,476.69</b>	<b>1,498.74</b>
	<b>TOTAL ASSETS</b>	<b>5,968.94</b>	<b>5,971.14</b>
<p>For &amp; on behalf of the Board                      Ascom Leasing &amp; Investments Limited</p> <p style="text-align: center;">                       Managing Director                      Tushar Rohitbhai Pandya                      DIN:03264783                 </p> <p style="text-align: center;">  </p> <p style="text-align: right;">                     Place : Surat                      Date : 20-05-2026                 </p>			

**INDEPENDENT AUDITOR'S REPORT**

To  
**The Board of Directors of  
ASCOM LEASING AND INVESTMENTS LIMITED**  
**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying standalone financial results of **Ascom Leasing and Investments Limited** (the company) for the half year ended 31<sup>st</sup> March, 2026 and the year to date results for the period from 1<sup>st</sup> April 2025 to 31<sup>st</sup> March, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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 Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the half year ended 31<sup>st</sup> March, 2026 as well as the year to date results for the period from 1<sup>st</sup> April, 2025 to 31<sup>st</sup> March, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibilities for the Standalone Financial Results**

The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard 25, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

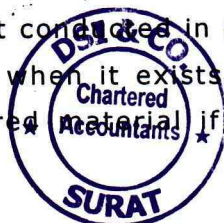
This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives is to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they



could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusion is based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The statement includes the results for the half year ended 31<sup>st</sup> March, 2026 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the half year of the current financial year.

**For DSI & Co.  
Chartered Accountants  
ICAI FRN: 127226W**

PARIMAL  
NARENDRAKU  
MAR BHAGAT

Digitally signed by  
PARIMAL  
NARENDRAKUMAR  
BHAGAT  
Date: 2026.05.20 17:08:28  
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**Parimal Bhagat  
Partner  
Membership No. 103566  
UDIN: 26103566FSZGZK7068**



Place: Surat  
Date : 20-05-2026



# ASCOM

Leasing & Investments Limited

Date:20.05.2026

To,  
The Manager- Listing,  
National Stock Exchange of India Limited  
Exchange Plaza, BandraKurla Complex,  
Bandra East, Mumbai-400051

Symbol Code: ASCOM

Dear Sir/Madam,

**Sub: Declaration under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations)**

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016 we hereby confirm and declare that the Statutory Auditors of the Company i.e. DSI & Co. (Firm Registration No.127226W) have issued Audited Review Report on the standalone financial result of the Company for the half and financial year ended March 31, 2026 with unmodified opinion.

You are requested to take the above on your records and do the needful.

Yours faithfully,

**For and on behalf of  
Ascom Leasing & Investments Limited**

**Tushar Rohitbhai Pandya**  
Managing Director & CFO  
DIN: 03264783



Registered Under

**Reserve Bank  
Of India**

Certified as



Listed On



Member Of



Member Of



Member Of

