



R C Agarwal & Co.

Chartered Accountants

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INDEPENDENT AUDITORS' REVIEW REPORT ON THE QUARTERLY UNAUDITED STANDALONE FINANCIAL RESULTS

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The Board of Directors
SUPERIOR FINLEASE LIMITED
CIN: - L74899DL1994PLC061995
NS-92, KHASRA NO 33/21,
RANJIT ENCLAVE NAJAFGARH
NEW DELHI-110043

We have reviewed the accompanying statement of unaudited Standalone financial results of (The Standalone Statement) of **Superior Finlease Limited** (The Company) for the Quarter ended 31st December 2025 and the year to date 1st October 2025 to 31st December 2025 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations") read with SEBI Circular No CIR/CFD/CMD1/44/2019 dated March 29, 2019 (The Circular)

This Standalone Statement which is the responsibility of the company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Standalone statement based on our review of the Standalone statement, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34. Interim Financial Reporting (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our review of the Standalone 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Standalone 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 provides 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 Standalone 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 and on behalf of
R C Agarwal & Co.
Chartered Accountants

(Pravin Kumar Jha)
Partner (M.No. 506375)
FR.No.-003175N
Place: Delhi
Date:-13.02.2026

UDIN:- 26506375DVRWQM4129



SUPERIOR FINLEASE LIMITED

CIN: L74899DL1994PLC061995

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31st DECEMBER, 2025

Particulars	Quarter ended for			Nine months ended		Year ended
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	01.04.2025 to 31.12.2025 (Rs."lacs)	01.04.2024 to 01.12.2024 (Rs."lacs)	31.03.2025 (Rs."lacs")
	01.10.2025 to 31.12.2025 (Rs."lacs)	01.07.2025 to 30.09.2025 (Rs."lacs)	01.10.2024 to 31.12.2024 (Rs."lacs)			
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I REVENUE FROM OPERATIONS						
Interest Income	7.99	7.82	8.44	23.45	53.81	64.12
Processing & Other fee	-	-	-	-	-	-
Total Revenue from Operations (I)	7.99	7.82	8.44	23.45	53.81	64.12
II Other Income	-	-	-	-	-	-
III Total Income (I + II)	7.99	7.82	8.44	23.45	53.81	64.12
EXPENSES						
i. Finance costs	0.03	-	-	0.03	-	-
ii. Employee Benefits Expenses	5.71	5.76	14.40	17.40	37.54	46.82
iii. Depreciation expense	-	-	-	-	-	3.10
iv. Others expenses	0.72	0.38	1.53	6.41	6.91	12.65
IV Total Expenses (IV)	6.46	6.15	15.93	23.84	44.45	62.57
V Profit / (loss) before exceptional items and tax (III-IV)	1.52	1.67	-7.49	-0.39	9.37	1.56
VI Exceptional items	-	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	1.52	1.67	-7.49	-0.39	9.37	1.56
VIII Tax Expenses:						
Current tax	-	-	-	-	-	-0.60
Deferred tax	-	-	-	-	-	0.17
IX Profit / (loss) for the period from continuing operations (VII-VIII)	1.52	1.67	-7.49	-0.39	9.37	1.12
X Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI Tax Expense of discontinued operations	-	-	-	-	-	-
XII Profit/(loss) from discontinued operations after tax (X-XI)	-	-	-	-	-	-
XIII Profit/(loss) for the period (IX+XII)	1.52	1.67	-7.49	-0.39	9.37	1.12
XIV Other Comprehensive Income						
(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	-	-	-	-	-	-
Subtotal (A)	-	-	-	-	-	-
(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	-	-	-	-	-	-
Subtotal (B)	-	-	-	-	-	-
XV Other Comprehensive Income (A + B)	-	-	-	-	-	-
XVI Total Comprehensive income for the period (XIII + XV)	1.52	1.67	-7.49	-0.39	9.37	1.12
XVI Paid up equity share capital (Face value Rs. 1/- per share)	432.60	432.60	300.10	300.10	300.10	432.60
XVII Reserve excluding Revaluation	-	-	-	-	-	-
XVII Reserves as per balance sheet of previous accounting year	84.81	84.81	83.69	83.69	83.69	84.81
XVIII Earnings per equity share						
(1) Basic (in Rupees)	0.00	0.00	-0.02	-0.00	0.03	0.00
(2) Diluted (in Rupees)	0.00	0.00	-0.02	-0.00	0.03	0.00

See accompanying notes to the financial results

For Superior Finlease Limited

Rajneesh Kumar
Director

Notes :

(1)

The Company has adopted Indian Accounting Standard ('Ind AS') notified under section 133 of the Companies Act 2013 ('the Act') read with the Companies (Indian Accounting Standard) Rules, 2015 from 1st April 2019 and the effective date of such transition is 1 April 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder and guidelines issued by the Reserve Bank of India ('RBI') (collectively referred to as "the Previous GAAP"). Accordingly, the impact of transition has been recorded in the opening reserves as at 1 April 2018 and the corresponding figures presented in these results have been restated/reclassified)

There is a possibility that these financial results for the current and previous periods may require adjustments due to changes in financial reporting requirements arising from new standards, modifications to the existing standards, guidelines issued by the Ministry of Corporate Affairs and RBI or changes in the use of one or more optional exemption from full retrospective application of certain Ind AS permitted under Ind AS-101

(2) As required by paragraph 32 of Ind AS 101, net profit reconciliation between the figures reported under Previous GAAP and Ind AS is as under :

Particulars	Quarter Ended	Quarter Ended	Corresponding Quarter	Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.03.2025
Net Profit/(loss) after tax as reported under previous GAAP	1.52	1.67	(7.49)	1.12
Add/(less): Adjustments net profit after tax as reported under Previous GAAP	-	-	-	-
Net Profit/(loss) after tax as per Ind AS	1.52	1.67	(7.49)	1.12
Other Comprehensive Income (net of tax)	-	-	-	-
Remeasurement of Investments through FVOCI	-	-	-	-
Total Comprehensive Income as per Ind AS	1.52	1.67	(7.49)	1.12

(3) The financial results for Quarter & Nine Months ended 31st December, 2025 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 13th February 2026.

(4) The statutory auditors have carried out the limited review on the above results for Quarter & Nine Months ended 31st December, 2025. However, the management has exercised necessary due diligence to ensure that the financial results provide true and fair view of its affairs.

(5) The Company is engaged in one business segment only.

(6) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-III) to the Companies Act, 2013 applicable to NBFCs that are required to comply with Ind AS.

(7) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

(8) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, beginning 1st April, 2020, the company has for the first time adopted Ind AS with a transition date of 1st April, 2018.

For and on behalf of board of directors of

Superior Finlease Limited

For Superior Finlease Limited

RAJNEESH KUMAR

DIRECTOR

DIN:02463693

Director

UDIN :

Date: 13-02-2026

Place: New Delhi