Voltaire Leasing & Finance Limited

CIN: L74110WB1984PLC289072
Regd. Office: 12, Motilal Nehru Road, Ground Floor, Dover Lane, Kolkata- 700 029
Tel: +91 33 4540 0669, Email: voltaire.leafin@gmail.com; URL: www.volfltd.com

November 3, 2026

The Deputy Manager
Department of Corporate Services
BSE Limited
P. J. Towers, Dalal Street, Fort
Mumbai – 400 001

Ref: **Scrip Code 509038**

Sub: **Submission of Unaudited Financial Results for Q2FY27**

Respected Sir or Madam,

With reference to the above and in compliance with Regulation 33(3) of SEBI LODR Regulations, 2015, we are enclosing with this letter, Provisional Financial Results (Un-audited) for the 2nd quarter ended 30th Sept 2026 (Q-II) for the Financial Year ending on 31st March 2027 together with Cash Flow Statement, Statement of Assets & liabilities as well as Limited Review Report by Statutory Auditors.

The meeting was commenced at 15.40 Hrs. and concluded at 16.35 Hrs.

This is for the information of Members.

Thanking You,

Yours Faithfully,
For **VOLTAIRE LEASING & FINANCE LIMITED**

ALOK KUMAR BEHERA

Digitally signed by ALOK KUMAR BEHERA
DN: c=IN, o=PERSONAL, title=2487, pseudonym=24724989fe0a44009d695860f77d0447, 2.5.4.20=e08f1bc61829e09201457c505f572a572334462cd444c9ebbc8e3690b67818a3, postalCode=754227, st=Odisha, serialNumber=0d0d7177ce335dce50d9d9c48a36fbf0b612804f4ca32d43d4817ddafab8b204, cn=ALOK KUMAR BEHERA
Date: 2026.11.03 16:43:15 +05'30'

ALOK KUMAR BEHERA
DIN: 00272675
MANAGING DIRECTOR

Enclosed: a/a

VOLTAIRE LEASING & FINANCE LIMITED

Regd. Office : 12, Motilal Nehru Road, Ground Floor, Dover Lane, Kolkata- 700 029
CIN - L74110WB1984PLC289072, Email : voltaire.leafin@gmail.com, Website : www.volfltd.com

Statement of Un-Audited Standalone Financial Results for the Quarter and Half Year ended 30th September 2026

₹ in Lakhs

Sr. No.	Particulars	3 Months ended 30.09.2026	Preceding 3 Months ended 30.06.2026	Corresponding 3 Months ended 30.09.2025	Half Year ended 30.09.2026	Corresponding Half Year ended 30.09.2025	Year to date figures as on 31.03.2026
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	18.50	16.31	16.69	34.81	33.20	68.55
II	Other Income	(5.67)	16.64	6.85	10.97	17.19	6.64
III	Total Income (I+II)	12.83	32.95	23.54	45.78	50.39	75.19
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock in Trade	-	-	0.13		0.13	0.13
	Changes in Inventories of Stock-in-Trade	(0.02)	(0.01)	(0.12)	(0.03)	(0.12)	(0.09)
	Employees Benefit Expenses	5.67	6.47	5.33	12.14	9.50	24.39
	Finance Costs	-	-	-		-	-
	Depreciation & Amortization Expenses	0.02	0.03	0.04	0.05	0.08	0.16
	Provision for expected Credit Loss	103.27	6.57	12.63	109.84	12.63	26.27
	Other Expenses	6.35	4.77	6.43	11.12	11.83	23.65
	Total Expenses (IV)	115.29	17.83	24.43	133.12	34.04	74.51
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(102.46)	15.12	(0.89)	(87.34)	16.35	0.68
VI	Exceptional Items	-	-	-		-	-
VII	Profit / (Loss) before Tax (V-VI)	(102.46)	15.12	(0.89)	(87.34)	16.35	0.68
VIII	Tax Expenses						
	Current	0.14	5.41	2.89	5.55	7.16	6.52
	Deferred Tax	(25.94)	(1.60)	(3.12)	(27.54)	(3.05)	(6.35)
	Total Tax Expenses (VIII)	(25.80)	3.81	(0.22)	(21.99)	4.12	0.17
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(76.66)	11.31	(0.67)	(65.35)	12.23	0.51
X	Other Comprehensive Income		-	-	-	-	-
	A. Items that will not be classified to Profit or Loss						
	i) Re-measurement of valuation of Inventories through OCI		-	-	-	-	-
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss		-	-	-	-	-
	Sub-Total A		-	-	-	-	-
	B. Items that may be classified to Profit or Loss						
	i) Re-measurement of valuation of Inventories through OCI	-	-	-	-	-	-
	ii) Income Tax relating to Items that may be reclassified to Profit or Loss	-	-	-	-	-	-
	Sub-Total B	-	-	-	-	-	-
	Other Comprehensive Income (A+B)	-	-	-	-	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	(76.66)	11.31	(0.67)	(65.35)	12.23	0.51
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	411.80	411.80	411.80	411.80	411.80	411.80
XIII	Other Equity				1,305.69	1,382.78	1,371.05
XIV	Earnings per Share from Continuing Operations						
	a) Basic	(1.86)	0.27	(0.02)	(1.59)	0.30	0.01
	b) Diluted	(1.86)	0.27	(0.02)	(1.59)	0.30	0.01
XV	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVI	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	(1.86)	0.27	(0.02)	(1.59)	0.30	0.01
	b) Diluted	(1.86)	0.27	(0.02)	(1.59)	0.30	0.01

Notes :

1. As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & Investments" and thus Segmental Report for the Quarter is not applicable to the Company.
2. The financial results of Voltaire Leasing & Finance Limited ('the Company') for the quarter and half year ended 30 September 2026 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on 3 November 2026 and have been subjected to Limited Review by the Statutory Auditors of the Company. There are no qualifications in the limited review report issued for the quarter and half year ended 30 September 2026.
3. The Unaudited Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind-AS") (including Ind AS 34 Interim Financial Reporting) as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and SEBI Circular No.CIR/CFD/CMD 1/44/2019 dated 29 March 2019.
4. Balances of certain trade receivables, trade payables, loans and advances are subject to confirmation / reconciliation, if any. The management does not expect any material adjustments in respect of the same effecting the Financial Statement on such reconciliation/adjustment.
5. During past and current periods, the Company has given various advances (recoverable in cash / kind) totalling to INR 1279.72 Lakhs (Gross value). These advances were given for purpose of acquiring shares/securities or other business purposes. However, such settlement of these advances is pending as on results date. Out of the aforesaid amount, advances of INR 858.13 Lakhs (Gross value) are considered credit impaired with recovery being considered highly doubtful by the management and therefore, due ECL provision has been recognised against these advances. Total ECL provision of INR 391.50 Lakhs have been recognised against total advances as on 30 September 2026. The management is in process of either settling these transactions by acquisition of shares / securities or by squaring off the advances through repayment.
6. Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
7. The figures for the quarter ended 30 September 2026 and 30 September 2025, as reported in these financial results, are the balancing figures between publised year to date figures upto the end of the first quarter and half year ended of the respective period.

For Voltaire Leasing & Finance Limited
Sd/-
Alok Kr. Behera
Managing Director

Place : Kolkata
Date : November 3, 2026

VOLTAIRE LEASING AND FINANCE LTD. KOLKATA

S P M L & Associates CHARTERED ACCOUNTANTS F.R.N. 136549W

VOLTAIRE LEASING & FINANCE LIMITED

Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	As At 30th Sept 2026 Un-Audited	As At 31st March 2026 Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	2.12	2.18
Financial Assets	-	-
Deferred Tax Assets	104.75	77.21
Total Non-Current Assets ...	106.87	79.39
Non-Current Financial Assets		
Total Non-Current Financial Assets ...	-	-
Gross Non-Current Assets ...	-	-
Current Assets		
Inventories	0.12	0.09
Financial Assets		
Current Investments	-	-
Trade Receivable	31.67	48.17
Cash & Cash Equivalents	3.93	1.15
Loans	784.51	787.61
Other Financial Assets	939.13	1,020.99
Current Tax Assets (Net)	42.48	44.45
Other Current Assets	2.11	-
Total Non-Current Assets ...	1,803.95	1,902.46
Total Assets	1,910.82	1,981.85
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	411.80	411.80
Reserves & Surplus	1,305.69	1,371.05
Total Equity ...	1,717.49	1,782.85
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Total Non-Current Liabilities ...	-	-
Current Liabilities		
Financial Liabilities		
Trade Payables	52.66	53.58
Other Financial Liabilities	135.08	141.44
Other Current Liabilities	5.59	3.98
Total Current Liabilities ...	193.33	199.00
Total Liabilities	193.33	199.00
Total Equity & Liabilities	1,910.82	1,981.85

S P M L & Associates CHARTERED ACCOUNTANTS F.R.N. 136549W

VOLTAIRE LEASING AND FINANCE LTD. KOLKATA

VOLTAIRE LEASING & FINANCE LIMITED

Statement of Cash Flow as at 30th September, 2026

Rs. In Lakhs

Particulars	As at 30th September 2026	As at 30th September 2025
A. Cash Flow from Operating Activities		
Net Profit before Tax and Extra-Ordinary Items	*(87.34)*	*16.35*
Adjustments for		
Depreciation	0.05	0.08
Interest income on deposits	(1.64)	
Provision for Expected credit loss	109.84	12.62
Operating profit before working capital changes	*20.91*	*29.05*
Adjustments for Working Capital Changes		
Decrease/(Increase) in Inventories	(0.03)	(0.12)
Decrease/(Increase) in other Current Assets	(2.10)	(2.09)
Decrease/(Increase) in Other Financial Assets	(27.88)	(13.20)
(Increase)/Decrease in Trade Receivable	16.56	(5.14)
(Increase)/Decrease in Loan	2.94	3.55
(Decrease) / Increase in Trade Payable	(0.92)	(0.48)
(Decrease) / Increase in Other Current Liabilities	1.61	0.92
(Decrease) / Increase in Other Financial Liabilities	(6.37)	(10.67)
Cash Generated from operations	*4.72*	*(27.22)*
Income Tax Paid	(3.58)	(3.46)
B. *Net Cash From Operating Activities*	*1.14*	*(1.62)*
Cash Flow From Investing Activities		
Adjustment for interest income on Fixed Deposit	1.64	-
Change in (Sales / Purchase) Of Investments (NET)	-	-
C. *Net Cash from Investing Activities*	*1.64*	-
Cash Flow From Financing Activities		
D. *Net Cash used in Financing Activities*	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C+D)	2.78	(1.62)
Opening Balance of Cash & Cash Equivalents	1.15	5.78
Closing Balance of Cash & Cash Equivalents	3.93	4.16

VOLTAIRE LEASING AND FINANCE LTD. KOLKATA

SPML & Associates CHARTERED ACCOUNTANTS F.R.N. 136549W

Limited Review Report on Unaudited Financial Results of the Voltaire Leasing & Finance Limited for the Quarter and Half year ended 30 September 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Voltaire Leasing & Finance Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Voltaire Leasing & Finance Limited (the '**Company**'), for the quarter and half year ended 30 September 2026 (the '**Statement**'), 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**').

2. The Company's Management is responsible for the preparation of this Statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' ('**Ind AS 34**'), prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standard and other accounting principles 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Emphasis of Matter

   a) Balances of certain trade receivables, trade payables, and loans and advances are subject to confirmation, reconciliation, and consequential adjustments, if any *(Note 4 to financial results)*.

   b) During past and current periods, the Company has given various advances (recoverable in cash / kind) totalling to INR 1258.72 Lakhs (gross value) – shown under 'Other financial assets (current)'. The management has explained us that these advances were given for the purpose of acquiring of shares / securities, however, such acquisition is pending as on balance sheet date. Out of the aforesaid amount,

advances of INR 858.13 Lakhs (Gross value) are considered credit impaired with recovery being considered highly doubtful by the management and therefore, due ECL provision has been recognised. The total ECL Provision against total advances is INR 391.50. The management is in process of either settling these transactions by acquisition of shares / securities, or by squaring off the advances through repayment. We have solely relied on management's representation in this regard *(Note 5 to financial results).*

Our conclusion is not modified in respect of these matters.

For **S P M L & Associates**
Chartered Accountants
FRN – 136549W



CA Govind Mandhania
(Partner)
M No – 183098

Date: 3 November 2026
Place: Mumbai
UDIN: 26183098USHRDX4990