



CIN : L65910HR1983PLC050169 (An ISO 9001: Website : sitalleasingfinance.com Mob. : +91-9891709895, +91-8800443697 E-mail : sitalleasing83@gmail.com, sitalleasing@gmail.com

Regd. Off. : 322, 3rd Floor, SS Plaza Commerial Complex, Myfield Garden, Sector-47, Gurugram, Haryana - 122001

Date: 6th November, 2023

To, The Head Listing & Compliance Metropolitan Stock Exchange of India Limited 205 (A), 2nd Floor, Piramal Agastya Corporate Park Kamani Junction, LBS Road, Kurla (West), Mumbai-400070

SYMBOL: SITAL (Sital Leasing and Finance Limited) EQ - ISIN - INE341001029

Dear Sir/Madam,

<u>Subject: Submission of Unaudited financial results of Sital Leasing and Finance</u> <u>Limited for the quarter and half year ended September 30, 2023 and the Limited</u> <u>Review Report thereon.</u>

Pursuant to Regulation 33 read with Schedule III to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose hereto, for your information and record:

- (i) The unaudited financial results of Sital Leasing and Finance Limited ("the Company") for the quarter and half year ended September 30, 2023, duly approved by the Board of Directors of the Company at its meeting held today, i.e. on 6th November, 2023 (which commenced at 03:00 P.M. and concluded at 04:00 P.M.).
- (ii) Limited Review Report dated 6th November, 2023 issued by the Statutory Auditors of the Company, Messer's Tiwari and Mishra, on the aforesaid financial results of the Company for the quarter and half year ended September 30, 2023, which was duly placed before the Board at the aforesaid meeting.

Thanking You For and on behalf of Board of Directors Sital Leasing and Finance Limited

Surendra Kumar Jain (Managing Director) DIN: 00530035

Encl: As Above

SITAL LEASING AND FINANCE LIMITED CIN: L65910HR1983PLC050169

Regd. Off: Office No. 322, 3rd Floor, S.S. Plaza, Commercial Complex, Mayfield Garden, Sector-47, Gurugram, Haryana-122001 Corp Off: 16/121-122, Jain Bhawan, Faiz Road, Karol Bagh, New Delhi-110005 Email Id: sitalleasing83@gmail.com, Website: www.sitalleasingfinance.com Ph: 9891709895

							ikhs except El
	Particulars		ree Months Ended		Stx Months		Year Ended
		CURRENT	PREVIOUS	CORRESPONDING	CURRENT	CORRESPONDING	YEAR TO DAT
		QUARTER 01.07.2023	01.04.2023	QUARTER 01.07.2022	51X MONTHS 01.04.2023	SIX MONTHS 01.04.2022	01.04.2022
		10	to	to	to	to	to
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		0	0	0			0
		unaudited	unaudited	unaudited	unaudited	unaudited	Audited
	Revenue from opertaions						
	Interest Income	64.082	62.996	46.188	127.078	94.118	246.17
	Dividend Income	0.020	0.002	0.018	0.022	0.022	0.04
	Rental Income	01040					
				-			
-	Fees & Commission Income	•					
	Net gam on fair vale changes						
	Net gain on derecognition of financial instruments under amortised cost category						
-	Sale of shares						0.0
-	Sale of services					and the second s	
_	Sale of services		and the second second				
_	Others (to be specified)	÷	15.876	•	15.876	*	0.0
1	Total Income	64.102	78.874	46.206	142.976	94.140	246.23
	Expenses						
	Finance Costs	-		0.006		0.006	0.0
	Fees and commission expense	+	-	-	1	-	
	Net loss on fair value changes		*				
	Net loss on derecognition of financial instruments under amortised cost category	*	•				
	Impairment on financial instruments	+	· ·			*	
	Cost of materials consumed						
	Purchases of Stock-in-trade	and the second second second		4.	(A. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	· · · ·	0.0
-	Changes in Inventories of finished goods, stock-in-trade and				+		
	work-in- progress					the second second	
-	Employee Benefits Expenses	3.052	2.395	3.005	5.447	5.349	12.9
	Depreciation, amortization and impairment						9.3
	Others expenses (to be specified)	3.912	6.241	6.255	10.152	7.505	159.6
11	Total expenses	6.964	8.636	9.266	15.599	12.860	181.9
III	Profit/(loss) before exceptional items and tax (I-II)	57.138	70.238	36.940	127.377	81.280	64.34
	rinn, finns, betare entepristar tenis and an (t. 1.)						
IV	Exceptional Items						
V	Profit/(loss) before tax(III-IV)	57.138	70.238	36.940	127.377	81.280	64.3
-	Tax expense:	57.150	1014.10	30.710	161.371	011000	0
	(i) Current tax						16.2
	(2) Deferred tax			+			(1.9
	Total tax expenses						14.3
VII	Profit (Loss) for the period from continuing operations (V-	57.138	70.238	36.940	127.377	81.280	49.9
	VI)	57.130	70.230		11,	OTTE OU	• • • •
	1127						-
	Profit/(loss) from discontinued operations		+				
IX	Tax expense of discontinued operations	-	+	+		March 199	Contraction of the
x	Profit/(loss) from Discontinued operations (after tax) (VII-		이 아이들 것이다.		-		10. C
	(X)						2/12/122
	Profit/(loss) for the period (VII+X)	57.138	70.238	36.940	127.377	81.280	49.9
XII	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 re- classified						
	to profit or loss		man and an of a	1000 C			
-	B (i) Items that will be reclassified to profit or loss		+				
	(ii) Income tax relating to items that will be reclassified to	*					and the second
	profit or loss		and the second second				
	Other Comprehensive Income (A+B)		141				
XIII	Total Comprehensive Income for the period	57.138	70.238	36.940	127.377	81.280	49.9
	(XI+XII)(Comprising Profit (Loss) and Other Comprehensive						
	Income for the period)						
XIV	Paid up equity share capital (Face value Rs. 1/- per share)	6,125.738	6,125.738	6,125.738	6,125.738	6,125.738	6,125.7
							and the second
XV	Earnings per equity share (for continuing operation):			1253			
		Carrier - rouged					
	(1) Basic	0.009	0.011	0.006	0.021	0.013	0.0
	(2) Diluted	0.009	0.011	0.006	0.021	0.013	0.0
(VI	Earnings per equity share (for discontinued operation):						
C. T. S.		and the second					
						· · · · · · · · · · · · · · · · · · ·	15.5 10 to
	(1) Basic (2) Diluted						



Notes

- (1) The above unauditedStandalone financial results for the quarter and Six months ended 30th September2023 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 06.11.2023
- (2) The Limited review report have carried out on the above results for quarter and Six months ended 30th September 2023. However, the management has excercised necessary due diligence to ensure that the standalone financial results provided true and fair view of its affairs.
- (3) The company is engaged in one business activity only.
- [4] EPS has been calculated in accordance with AS 20 issued by ICAI
- (5) Figure for the previous period have been regrouped whereever considered necessary so as to confirm to the classification of the current period.



Place: New Delhi Date:06.11.2023

SITAL LEASING AND FINANCE LIMITED

CIN: L65910HR1983PLC050169

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Haryana-122001 Corp Off: 16/121-122, Jain Bhawan, Faiz Road, Karol Bagh, New Delhi-110005 Email Id: sitalleasing83@gmail.com, Website: www.sitalleasingfinance.com Ph: 9891709895

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Statement of Unudited Standalone Cash Flows for Quarter & Six Months Ended on 30th september 2023

	(in Lakhs			
Particulars	01.04.2023 to 30.09.2023	01.04.2022 to 30.09.2022		
	Unaudited	Unaudited		
Cash flows from operating activities				
Profit before taxation	127.377	81.280		
Adjustments for:				
Depreciation				
Provision for income tax				
Defered tax		· · · ·		
Working capital changes:				
(Increase) / Decrease in trade and other receivables	(12.710)	(69.068)		
Increase / (Decrease) in trade payables	(4.215)	(8.861)		
Valuation of Investment by way of association				
Cash generated from operations				
Interest paid		But I have a		
tax paid	· · · ·			
Dividends paid	-			
Net cash from operating activities	110.452	3.351		
Cash flows from investing activities				
Purchase of property, plant and equipment				
Purchase/ Sale of shares	1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1			
Net cash used in investing activities				
Cash flows from financing activities				
Loans & Advances Given/Received	(110.670)			
Repayment of Car Loan				
Dividends paid		and the second se		
Net cash used in financing activities	(110.670)	-		
Net increase in cash and cash equivalents	(0.218)	3.351		
Cash and cash equivalents at beginning of period	7.035	0.869		
Cash and cash equivalents at end of period	6.817	4.220		

For and on behalf of Board of directors of

Sital Leasing Finance Limited

SURENDRA RUMAR HAIN Managing Director DIN-:00530035

Place: New Delhi Date:06.11.2023

			(in Lakhs
Parti	culars	01.04.2023 to 30.09.23 (Unaudited)	01.04.2022 to 31.03.2023 (Audited)
A	ASSESTS		
1	Finanical Asset		
	Cash and cash equivalents	0.03	0.38
	Bank Balance other than (a) above	6.79	6.65
	Derivative financial instruments		
	Receivables		
	(I) Trade Receivables		
	(II) Other Receivables	-	
	Loans	2,391.18	2,280.91
	Investments	95,000.00	95,000.00
110	Other Financial assets		30.58
2	Non Financial Asset		
	Inventories	17.49	17.49
-	Current tax assets (Net)	-	
	Deferred tax Assets (Net)	23.53	23.53
	Investment Property		
	Biological assets other than bearer plants	FF 12	55.12
	Property, Plant and Equipment	55.13	55.13
	Capital work-in-progress		
	Intangible assets under development Goodwill		
_	Other Intangible assets	12.40	A second s
-	Other non-financial assets (to be specified)	43.69	07.111.67
	Total Assets	97,537.83	97,414.67
B	EQUITY AND LIABILITIES		
1	Equity Equity Share Capital	6,125.74	6,125.74
	Other Equity	91,386.44	91,259.06
-	Total Equity	97,512.17	97,384.80
2	Liabilities	77,012.17	71,001100
2.1	Financial Liabilities		
(a)	Derivative financial instruments	-	-
	Payables	-	
11	(I)Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises		
	(ii) total outstanding dues of creditors other than micro enterprises		
	and small enterprises		
	II) Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises		
-	(ii) total outstanding dues of creditors other than micro enterprises		A STATE OF A
	and small enterprises		
(C)	Debt Securities	•	-
	Borrowings (Other than Debt Securities)		
	Deposits		•
(f)	Subordinated Liabilities	-	
(g)	Other financial liabilities	· · · ·	
2.2	Non-Financial Liabilities		
	Current tax liabilities (Net)		
(b)		25.66	29.87
(C)	Deferred tax liabilities (Net)	2	
(d)	Other non-financial liabilities		
	Total liabilities	25.66	29.87
And in case of the	Total equity and liabilites	97,537.83	97,414.67

For and on behalf of Board of directors of Sital Leasing and Einapce Limited

SURENDRA KUMAR JAIN Managing Director DIN-:00530035

Place: New Delhi Date: 06.11.2023



Mobile : +91-9810374801 E-mail : tiwariandmishra@gmail.com Website : www.tiwariandmishra.in www.ipibc.com

Independent Limited Review Report on the Quarter and half year ended unaudited Standalone Financial Results of the Sital Leasing and Finance Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

To, The Board of Directors of Sital Leasing and Finance Limited

- 1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Sital Leasing and Finance Limited** (the "Company") for the quarterand half year endedended on 30thSeptember, 2023("the Statement), attached herewith, being submitted by the Companypursuant to the requirements of Regulation 33 of the SEBI (Listing obligations andDisclosure Requirements) Regulations, 2015, as amended ("the Regulations").
- 2. This Statement, which is the responsibility of the Company's Management and approved by theBoard of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian AccountingStandard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 (as amended), read with relevant rules issued there under andother accounting principles generally accepted in India. Our responsibility is to issue report on the Statement based on our review.
- 3. We conducted our review in accordance with the Standard onReview Engagements (SRE2410)"Review of Interim Financial informationPerformed by the Independent Auditor of the Entity", issued by the Institute ofChartered Accountants of India. This Standard requires that we plan and perform thereview to obtain moderate assurance as to whether the Statement is free of materialmisstatement. A review is limited primarily to inquiries of Company personnel andanalytical procedures applied to financial data and thus provide less assurance thanan audit. We have not performed an audit and, accordingly, we do not express anaudit opinion.
- Based on our review conducted and procedures performed as stated above, nothing has cometo our attention that causes us to believe that the accompanyingstatement of Unaudited Standalone Financial Results prepared in accordance with therecognition and measurement principles laid down in the aforesaid IndianAccounting Standard and other accounting principles generally accepted in India, hasnot disclosed the information required to be disclosed in terms of Regulation
 33 ofthe SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 asamended,
- including the manner in which it is to be disclosed, or that it contains anymaterial misstatement.

CA Manindra K Tiwari FRN.:018393N M.No.: 501419 UDIN: 23501419BGWNGG1509 Date: 06-11-2023

> Head Office : 573, DDA SFS Flats, Pocket-1, Sector-22, Dwarka, New Delhi-110075, (INDIA) Telephone : +91-11-47633351, 61111215, 9810334801

SITAL LEASING AND FINANCE LIMITED CIN: L65910HR1983PLC050169 Regd. Off: Office No. 322, 3rd Floor, S.S. Plaza, Commercial Complex, Mayfield Garden, Sector-47, Gurugram, Haryana-122001 Corp Off: 16/121-122, Jain Bhawan, Faiz Road, Karol Bagh, New Delhi-110005 Email Id: sitalleasing83@gmail.com, Website: www.sitalleasingfinance.com Ph: 9891709895 CIN: L65910HR1983PLC050169

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 30TH SEPTEMBER 2023 - NBFC COMPLIAN

	Particulars	Particulars (in Lakes					
		Three Months Ended		Six Months Ended		akhs except EF Year Ended	
1		CURRENT PREVIOUS QUARTER QUARTER		CORRESPONDING QUARTER	CURRENT SIX MONTHS	CORRESPONDING SIX MONTHS	YEAR TO DA
		01.07.2023 to 30.09.2023	01.04.2023 to	01.07.2022 to	01.04.2023 to	01.04.2022 to	01.04.202 to
		() unaudited	30.06.2023 ()	30.09.2022	30.09.2023	30.09.2022	31.03.202: (`)
	Revenue from opertaions	unaudited	unaudited	unaudited	unaudited	unaudited	Audited
1	Interest Income						
1	Dividend Income	64.082	62.996	46.188	127.078	94.118	346
1	Rental Income	0.020	0.002	0.018	0.022	0.022	246.
+	Fees & Commission Income	-					0.0
+	Net sain as for					•	
+	Net gain on fair vale changes			-		•	
+	Net gain on derecognition of financial instruments under						
+	Sale of products					•	
+	Others (to be specified)		15.076		-	1-	0.0
1	1 Total Income	64.102	15.876	•	15.876		0.0
1	Expenses	04.102	78.874	46.206	142.976	94.140	246.2
-	Finance Costs						
-	Fees and commission expense			0.006		0.006	0.0
-	Net loss on fair value changes		-		magazine and the		0.0
	Net loss on derecognition of financial instruments under amortised cost category			•			
	Impairment on financial instruments						
	Cost of materials consumed		-				
	Purchases of Stock-in-trade		-				
	Changes in Inventories of finished goods, stock-in-trade and						0.0
1	work-in-progress Employee Benefits Expenses		•	•		4.	0.0
-	Depreciation, amortization and impairment	3.052	2.395	3.005	E 415		
-	Others expenses (to be specified)			5.405	5.447	5.349	12.9
1	I Total expenses	3.912	6.241	6.255	10.152		9.3
11	1 Profit (June) he for	6.964	8.636	9.266	the second se	7.505	159.6
	Profit/(loss) before exceptional items and tax (I- II)	57.138	70.238	36.940	15.599	12.860	181.93
1	/ Frankt, It.			50.540	127.377	81.280	64.34
V	product rechts						
V	- routy (loas) before tax (III-IV)	57.138	70.238	36.940			
v	Shares in Associate Company Tax expense:	0.824	4.977	and the second se	127.377	81.280	64.34
•	(1) Current tax			(3.894)	5.801	(5.273)	-
-	(2) Deferred tax		1				
	Total tax expenses	-	-		•		16.28
VI		-					(1.94
	•••	57.962	75.215	33.046	133.178	76.007	<u> </u>
VII							
X					•		-
A	Profit/(loss) from Discontinued operations (after tax) (VII-			· · ·	•		
vi	[A]			*	-		•.
XI		57.962	75.215	22.046			
All	Other Comprehensive Income			33.046	133.178	76.007	49.999
-	A (i) Items that will not be reclassified to profit or loss						
	(ii) Income tax relating to items that will not be re- classified			•	· · ·		
-	to profit or loss	Same and the second					
-	B (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to				•		
-	pront of 1055			-	-		
111	Other Comprehensive Income (A+B)						
	Total Comprehensive Income for the period (XI+XII)(Comprising Profit (Loss) and Other Comprehensive	57.962	75.215	33.046	133.178	76.007	49.999
IV	Income for the period) Paid up equity share capital (Face value Rs. 1/- per share)	6 408 - 200					
v	Earnings per equity share (for continuing operation):	6,125.738	6,125.74	6,125.738	6,125.74	6,125.738	6,125.74
_							
-	(1) Basic	0.009	0.012	0.005			
1	(2) Diluted	0.009	0.012	0.005	0.022	0.012	0.008
1	Earnings per equity share (for discontinued operation):		0.012	0.005	0.022	0.012	0.008
-	(1) Basic						
in a						and the second se	Contraction of the
-	(2) Diluted companying note to the financial results				*	4	



Notes :

The above unaudited Consolidated financial results for the quarter and Six months ended 30th September2023 has been reviewed by the Audit Committee and then approved by
the Board of Directors at their meeting held on 06.11.2023

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- (2) The Limited review report have carried out on the above results for quarter and Six months ended 30th September2023. However, the management has excercised necessary due diligence to ensure that the consolidated financial results provided true and fair view of its affairs.
- (3) The company is engaged in one business activity only.
- (4) EPS has been calculated in accordance with AS 20 issued by ICAI
- (5) Figure for the previous period have been regrouped whereever considered necessary so as to confirm to the classification of the current period.

For and on behalf of Board of directors of Sital Leasing and Finance Limited



Place: New Delhi Date:06.11.2023

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Statement of Unudited Consolidated Cash Flows for Quarter & Six Months Ended on 30th september 2025

Particulars	01.04.2023 to 30.09.2023	01.04.2022 to 30.09.2022
Cash flows from operating activities	Unaudited	Unaudited
Profit before taxation		Construction of the second
Adjustments for:	127.377	81.280
Depreciation		
Provision for income tax		
Defered tax	· · · · · · · · · · · · · · · · · · ·	
Working capital changes:		
(Increase) / Decrease in trade and other receivables		
Increase / (Decrease) in trade payables	(12.710)	(69.068)
Valuation of Investment by way of association	(4.215)	(8.861)
Cash generated from operations	-	
Interest paid		-
ax paid		-
Dividends paid		
Net cash from operating activities	-	
Cash flows from investing activities	110.452	3.351
Purchase of property, plant and equipment		
Shares in Associates Company		
Purchase/ Sale of shares	5.800	
let cash used in investing activities	0.160	
activities	5.960	
Cash flows from financing activities		
oans & Advances Given/Received	(110.070)	
epayment of Car Loan	(110 670)	
vidends paid	-	
et cash used in financing activities	(110.670)	-
et increase in cash and cash equivalents	5.742	
ash and cash equivalents at beginning of period		3.351
ash and cash equivalents at end of period	1.075	0.869
	6.817	4.220

For and on behalf of Board of directors of Sital Leasing and Finance Limited

D L SURENDRA KUMAR JAM

Managing Director DIN-:00530035

Place: New Delhi Date: 06.11.2023

-			(in Lakh	
Par	ticulars	01.04.2023 to 30.09.2023 (Unaudited)	01.04.2022 to 31.03.202 (Audited)	
A	ASSESTS			
	1 Finanical Asset			
	Cash and cash equivalents	0.32		
	Bank Balance other than (a) above	1.23	0.38	
	Derivative financial instruments		6.65	
-	Receivables	•		
	(I) Trade Receivables			
	(II) Other Receivables		0.01	
_	Loans	2,117,96	2 100 01	
	Investments	95.111.62	2,280.91	
	Other Financial assets	-	95,098.08	
2	Non Financial Asset		30.58	
	Inventories	17.44		
	Current tax assets (Net)	- mailed and the second se	17.49	
	Deferred tax Assets (Net)	17.45	•	
	Investment Property	17.45	23.53	
100	Biological assets other than bearer plants	•	•	
	Property, Plant and Equipment			
	Capital work-in-progress	95.36	55.12	
	Intangible assets under development		•	
1	Goodwill	•		
	Other Intangible assets	-		
-	Other non-financial assets (to be specified)			
-		33.62		
B	EQUITY AND LIABILITIES Total Assets	97,394.98	97,512.75	
1				
-	Equity Equity Share Capital			
-	Other Equity	6,125.74	6,125.74	
-		91,198.44	91,357.13	
2	Liabilities Total Equity	97,324.17	97,482.87	
	Financial Liabilities			
	Derivative financial instruments		and the same first	
(b)	Payables			
1.01	(I)Trade Payables			
	(i) total outstanding dues of micro enterprises and small enterprises			
_	 (ii) total outstanding dues of creditors other than micro enterprises and small enterprises Other Payables 	•		
-				
_	(i) total outstanding dues of micro enterprises and small enterprises			
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		-	
C)	Debt Securities			
d)	Borrowings (Other than Debt Securities)	19.02		
	Deposits			
	Subordinated Liabilities			
	Other financial liabilities		5 * 10	
.2	Non-Financial Liabilities			
	Current tax liabilities (Net)		•	
	Provisions	51.79	29.87	
	Deferred tax liabilities (Net)		29.87	
d)	Other non-financial liabilities			
	Total liabilities	70.81	29.87	
Surgery of the local division of the local d				

For and on behalf of Board of directors of Sital Leasing and Dinance Limited

0 SURENDER KUMAR LAIN Managing P DIN-:00530035

Place: New Delhi * 03 Date:06.11.2023

Tiwari J. Mishra CHARTERED ACCOUNTANTS



Independent Limited Review Report on the Quarter and half year ended unaudited Consolidated Financial Results of the Sital Leasing and Finance Limited pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

To, The Board of Directors of Sital Leasing and Finance Limited

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Sital Leasing and Finance Limited** (the "Company") for the quarter and half year ended on 30thSeptember, 2023("the Statement), attached herewith, being submitted by the Companypursuant to the requirements of Regulation 33 of the SEBI (Listing obligations andDisclosure Requirements) Regulations, 2015, as amended ("the Regulations").
- 2. This Statement, which is the responsibility of the Company's Management and approved by theBoard of Directors of the Company, has been prepared in accordancewith the recognition and measurement principles laid down in the Indian AccountingStandard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 (as amended), read with relevant rules issued there under andother accounting principles generally accepted in India. Our responsibility is to issue report on the Statement based on our review.
- 3. We conducted our review in accordance with the Standard onReview Engagements (SRE2410)"Review of Interim Financial informationPerformed by the Independent Auditor of the Entity", issued by the Institute ofChartered Accountants of India. This Standard requires that we plan and perform thereview to obtain moderate assurance as to whether the Statement is free of materialmisstatement. A review is limited primarily to inquiries of Company personnel andanalytical procedures applied to financial data and thus provide less assurance thanan audit. We have not performed an audit and, accordingly, we do not express anaudit opinion.
- 4. Based on our review conducted and procedures performed as stated above, nothing has cometo our attention that causes us to believe that the accompanyingstatement of Unaudited Consolidated Financial Results prepared in accordance with therecognition and measurement principles laid down in the aforesaid IndianAccounting Standard and other accounting principles generally accepted in India, hasnot disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 asamended, including the manner in which it is to be disclosed, or that it contains anymaterial misstatement.

& M DELHI CA Manindra K Tiwari FRN.:018393N d Acc M.No.: 501419 UDIN: 23501419BGWNGH7557

Date: 06-11-2023

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