



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

SITAL
LEASING AND FINANCE LIMITED
(An ISO 9001:2015 Certified Company)

Regd. Off. :
322, 3rd Floor, SS Plaza Commercial 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,

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

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 30TH SEPTEMBER 2023, NBFC COMPLIANT

Particulars	Three Months Ended			Six Months Ended		(in Lakhs except EPS)
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT SIX MONTHS	CORRESPONDING SIX MONTHS	Year Ended
	01.07.2023 to 30.09.2023 (⁽¹⁾) unaudited	01.04.2023 to 30.06.2023 (⁽¹⁾) unaudited	01.07.2022 to 30.09.2022 (⁽¹⁾) unaudited	01.04.2023 to 30.09.2023 unaudited	01.04.2022 to 30.09.2022 unaudited	Year to Date 01.04.2022 to 31.03.2023 (⁽¹⁾) Audited
Revenue from operations						
Interest Income	64.082	62.996	46.188	127.078	94.118	246.173
Dividend Income	0.020	0.002	0.018	0.022	0.022	0.045
Rental Income	-	-	-	-	-	-
Fees & Commission Income	-	-	-	-	-	-
Net gain on fair value changes	-	-	-	-	-	-
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
Sale of shares	-	-	-	-	-	0.052
Sale of services	-	-	-	-	-	-
Others (to be specified)	-	15.876	-	15.876	-	0.003
I Total Income	64.102	78.874	46.206	142.976	94.140	246.272
Expenses						
Finance Costs	-	-	0.006	-	0.006	0.048
Fees and commission expense	-	-	-	-	-	-
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	-	-	-	-	-	0.052
Changes in Inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-	-	-
Employee Benefits Expenses	3.052	2.395	3.005	5.447	5.349	12.900
Depreciation, amortization and impairment	-	-	-	-	-	9.310
Others expenses (to be specified)	3.912	6.241	6.255	10.152	7.505	159.622
II Total expenses	6.964	8.636	9.266	15.599	12.860	181.932
III Profit/(loss) before exceptional items and tax (I- II)	57.138	70.238	36.940	127.377	81.280	64.340
IV Exceptional Items	-	-	-	-	-	-
V Profit/(loss) before tax(III-IV)	57.138	70.238	36.940	127.377	81.280	64.340
VI Tax expense:						
(1) Current tax	-	-	-	-	-	16.285
(2) Deferred tax	-	-	-	-	-	(1.943)
Total tax expenses	-	-	-	-	-	14.341
VII Profit (Loss) for the period from continuing operations (V-VI)	57.138	70.238	36.940	127.377	81.280	49.998
VIII Profit/(loss) from discontinued operations	-	-	-	-	-	-
IX Tax expense of discontinued operations	-	-	-	-	-	-
X Profit/(loss) from Discontinued operations (after tax) (VII-IX)	-	-	-	-	-	-
XI Profit/(loss) for the period (VII+X)	57.138	70.238	36.940	127.377	81.280	49.998
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 reclassified 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	-	-	-	-	-	-
Other Comprehensive Income (A+B)	-	-	-	-	-	-
XIII Total Comprehensive Income for the period (XI+XII)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	57.138	70.238	36.940	127.377	81.280	49.998
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	6,125.738
XV Earnings per equity share (for continuing operation):						
(1) Basic	0.009	0.011	0.006	0.021	0.013	0.008
(2) Diluted	0.009	0.011	0.006	0.021	0.013	0.008
XVI Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
See accompanying note to the financial results						



Notes :

- (1) The above unaudited Standalone financial results for the quarter and Six months ended 30th September 2023 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 exercised 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 wherever 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



SURENDRA KUMAR JAIN
Managing Director
DIN:-00530035

Place: New Delhi
Date:06.11.2023

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

Statement of Unaudited 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	-	-
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	-	-
Net cash used in investing activities	-	-
Cash flows from financing activities		
Loans & Advances Given/Received	(110.670)	-
Repayment of Car Loan	-	-
Dividends paid	-	-
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 and Finance LimitedSURENDRA KUMAR MAIN
Managing Director
DIN:-00530035Place: New Delhi
Date:06.11.2023

Statement of Asset and Liabilities

(in Lakhs)

Particulars	01.04.2023 to 30.09.23 (Unaudited)	01.04.2022 to 31.03.2023 (Audited)
A ASSETS		
1 Financial 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
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	-	-
Property, Plant and Equipment	55.13	55.13
Capital work-in-progress	-	-
Intangible assets under development	-	-
Goodwill	-	-
Other Intangible assets	-	-
Other non-financial assets (to be specified)	43.69	-
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		
2.1 Financial Liabilities		
(a) Derivative financial instruments	-	-
(b) Payables	-	-
(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 and small enterprises	-	-
(C) Debt Securities	-	-
(d) Borrowings (Other than Debt Securities)	-	-
(e) Deposits	-	-
(f) Subordinated Liabilities	-	-
(g) Other financial liabilities	-	-
2.2 Non-Financial Liabilities		
(a) Current tax liabilities (Net)	-	-
(b) Provisions	25.66	29.87
(C) Deferred tax liabilities (Net)	-	-
(d) Other non-financial liabilities	-	-
Total liabilities	25.66	29.87
Total equity and liabilities	97,537.83	97,414.67

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

SURENDRA KUMAR JAIN
Managing Director
DIN:-00530035

Place: New Delhi
Date: 06.11.2023

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 quarter and half year ended on 30th September, 2023 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared 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 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 (as amended), read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE2410) "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 Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
4. Based on our review conducted and procedures performed as stated 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 the recognition and measurement principles laid down in 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.

CA Manindra K Tiwari

FRN.: 018393N

M.No.: 501419

UDIN: 23501419BGWNGG1509

Date: 06-11-2023



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

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

Particulars	Three Months Ended			Six Months Ended		(in Lakhs except EPS)
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT SIX MONTHS	CORRESPONDING SIX MONTHS	Year Ended
	01.07.2023 to 30.09.2023 (¹)	01.04.2023 to 30.06.2023 (²)	01.07.2022 to 30.09.2022 (³)	01.04.2023 to 30.09.2023	01.04.2022 to 30.09.2022	01.04.2022 to 31.03.2023 (⁴)
	unaudited	unaudited	unaudited	unaudited	unaudited	Audited
Revenue from operations						
Interest Income	64.082	62.996	46.188	127.078	94.118	246.173
Dividend Income	0.020	0.002	0.018	0.022	0.022	0.045
Rental Income	-	-	-	-	-	-
Fees & Commission Income	-	-	-	-	-	-
Net gain on fair value changes	-	-	-	-	-	-
Net gain on derecognition of financial instruments under	-	-	-	-	-	-
Sale of products	-	-	-	-	-	-
Others (to be specified)	-	-	-	-	-	0.052
I Total Income	64.102	78.874	46.206	142.976	94.140	246.272
Expenses						
Finance Costs	-	-	-	-	-	-
Fees and commission expense	-	-	0.006	-	0.006	0.048
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	-	-	-	-	-	-
Changes in Inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-	-	0.052
Employee Benefits Expenses	3.052	2.395	3.005	5.447	5.349	12.900
Depreciation, amortization and impairment	-	-	-	-	-	9.310
Others expenses (to be specified)	3.912	6.241	6.255	10.152	7.505	159.622
II Total expenses	6.964	8.636	9.266	15.599	12.860	181.932
III Profit/(loss) before exceptional items and tax (I- II)	57.138	70.238	36.940	127.377	81.280	64.340
IV Exceptional Items	-	-	-	-	-	-
V Profit/(loss) before tax(III-IV)	57.138	70.238	36.940	127.377	81.280	64.340
Shares in Associate Company	0.824	4.977	(3.894)	5.801	(5.273)	-
VI Tax expense:						
(1) Current tax	-	-	-	-	-	16.285
(2) Deferred tax	-	-	-	-	-	(1.943)
Total tax expenses	-	-	-	-	-	-
VII Profit (Loss) for the period from continuing operations (V-VI)	57.962	75.215	33.046	133.178	76.007	49.999
VIII Profit/(loss) from discontinued operations	-	-	-	-	-	-
IX Tax expense of discontinued operations	-	-	-	-	-	-
X Profit/(loss) from Discontinued operations (after tax) (VII-IX)	-	-	-	-	-	-
XI Profit/(loss) for the period (VII+X)	57.962	75.215	33.046	133.178	76.007	49.999
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	-	-	-	-	-	-
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	-	-	-	-	-	-
Other Comprehensive Income (A+B)	-	-	-	-	-	-
XIII Total Comprehensive Income for the period (XI+XII)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	57.962	75.215	33.046	133.178	76.007	49.999
XIV Paid up equity share capital (Face value Rs. 1/- per share)	6,125.738	6,125.74	6,125.738	6,125.74	6,125.738	6,125.74
XV Earnings per equity share (for continuing operation):						
(1) Basic	0.009	0.012	0.005	0.022	0.012	0.008
(2) Diluted	0.009	0.012	0.005	0.022	0.012	0.008
XVI Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
See accompanying note to the financial results	-	-	-	-	-	-



Notes :

- (1) The above unaudited Consolidated financial results for the quarter and Six months ended 30th September 2023 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 exercised 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 wherever 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



SURENDRA KUMAR JAIN
Managing Director
DIN:-00530035

Place: New Delhi
Date:06.11.2023

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

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

Particulars	(in Lakhs)	
	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	-	-
tax paid	-	-
Dividends paid	-	-
Net cash from operating activities	110.452	3.351
Cash flows from investing activities		
Purchase of property, plant and equipment	-	-
Shares in Associates Company	5.800	-
Purchase/ Sale of shares	0.160	-
Net cash used in investing activities	5.960	-
Cash flows from financing activities		
Loans & Advances Given/Received	(110.670)	-
Repayment of Car Loan	-	-
Dividends paid	-	-
Net cash used in financing activities	(110.670)	-
Net increase in cash and cash equivalents	5.742	3.351
Cash and cash equivalents at beginning of period	1.075	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 and Finance Limited



SURENDRA KUMAR JAIN
Managing Director
DIN :00530035

Place: New Delhi
Date: 06.11.2023

Statement of Asset and Liabilities

		(in Lakhs)	
Particulars		01.04.2023 to 30.09.2023 (Unaudited)	01.04.2022 to 31.03.2023 (Audited)
A	ASSETS		
1	Financial Asset		
	Cash and cash equivalents	0.32	0.38
	Bank Balance other than (a) above	1.23	6.65
	Derivative financial instruments	-	-
	Receivables		
	(I) Trade Receivables	-	0.01
	(II) Other Receivables	-	-
	Loans	2,117.96	2,280.91
	Investments	95,111.62	95,098.08
	Other Financial assets	-	-
2	Non Financial Asset		30.58
	Inventories	17.44	17.49
	Current tax assets (Net)	-	-
	Deferred tax Assets (Net)	17.45	23.53
	Investment Property	-	-
	Biological assets other than bearer plants	-	-
	Property, Plant and Equipment	95.36	55.12
	Capital work-in-progress	-	-
	Intangible assets under development	-	-
	Goodwill	-	-
	Other Intangible assets	-	-
	Other non-financial assets (to be specified)	-	-
	Total Assets	97,394.98	97,512.75
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share Capital	6,125.74	6,125.74
	Other Equity	91,198.44	91,357.13
	Total Equity	97,324.17	97,482.87
2	Liabilities		
2.1	Financial Liabilities		
(a)	Derivative financial instruments	-	-
(b)	Payables	-	-
	(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 and small enterprises	-	-
(C)	Debt Securities	-	-
(d)	Borrowings (Other than Debt Securities)	19.02	-
(e)	Deposits	-	-
(f)	Subordinated Liabilities	-	-
(g)	Other financial liabilities	-	-
2.2	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	-	-
(b)	Provisions	51.79	29.87
(C)	Deferred tax liabilities (Net)	-	-
(d)	Other non-financial liabilities	-	-
	Total liabilities	70.81	29.87
	Total equity and liabilities	97,394.98	97,512.74

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

SURENDRA KUMAR JAIN
Managing Director
DIN:-00930035

Place: New Delhi *
Date: 06.11.2023



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 30th September, 2023 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared 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 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 (as amended), read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE2410) "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 Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
4. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Consolidated Financial Results prepared in accordance with the recognition and measurement principles laid down in 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.



CA Manindra K Tiwari
FRN.: 018393N
M.No.: 501419
UDIN: 23501419BGWNGH7557
Date: 06-11-2023