



CIN : L65910HR1983PLC050169  
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**SITAL**  
LEASING AND FINANCE LIMITED  
(An ISO 9001:2015 Certified Company)

Regd. Off. :  
322, 3rd Floor, 55 Plaza Commercial Complex,  
Myfield Garden, Sector-47,  
Gurugram, Haryana - 122001

Date: 09.11.2024

To,

**The Manager- Compliance Department  
Metropolitan Stock Exchange of India Limited  
205(A), 2<sup>nd</sup> Floor, Piramal Agastya Corporate Park  
Kamani Junction, LBS Road, Kurla (West)  
Mumbai – 400070**

**SYMBOL: SITAL (SITAL LEASING AND FINANCE LIMITED) EQ - ISIN – INE341O01029**

**Subject: Addendum of Outcome of Board Meeting held on Saturday, 09<sup>th</sup> November, 2024 as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

With reference to the above captioned subject, we hereby informed you that the Board of Directors at their meeting held today i.e., Saturday, 9<sup>th</sup> November, 2024 05:30 P.M. concluded at 06:05 P.M. at the registered office of the company have considered and approved the following:

**1. UNAUDITED FINANCIAL RESULTS**

The Board of Director have considered and approved the Unaudited Financial Results along with Limited Review Report thereon for quarter & half year ended on September 30, 2024. In this regard, please find enclosed herewith the unaudited Financial Results along with Limited Review Report for the quarter & half year ended on September 30, 2024 pursuant to the Regulation 33 of SEBI (LODR) Regulations, 2015.

The copy of the said unaudited quarterly financial results along with copy of Limited Review Report by Statutory auditor of the company is enclosed herewith.

**2. STATEMENT OF DEVIATION OR VARIATION UNDER REGULATION 32 OF SEBI (LODR) REGULATIONS, 2015**

The Board discussed the compliance of Regulation 32 of SEBI (LODR) Regulations, 2015 and is of the view that the same is not applicable to company as the company has not issued any share by way of Public Issue, Right Issue or Preferential Issue, etc. The undertaking of non-applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 is enclosed herewith.

You are requested to take the above on your records and acknowledge the same.

**For and on behalf of Board of Directors  
SITAL LEASING AND FINANCE LIMITED**

**SURENDRA KUMAR JAIN  
(Managing Director)  
DIN: 00530035**

**Encl: As above**

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2024 - NBFC COMPLIANT

Particulars		Three Months Ended			Six Months Ended		( IN LAC)
		CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT QUARTER	CORRESPONDING QUARTER	Year Ended
		01.07.2024 to 30.09.2024 (₹)	01.04.2024 to 30.06.2024 (₹)	01.07.2023 to 30.09.2023 (₹)	01.04.2024 to 30.09.2024	01.04.2023 to 31.03.2024 (₹)	YEAR TO DATE
		unaudited	unaudited	unaudited	unaudited	unaudited	Audited
	<b>Income:</b>						
I	Revenue from operations	-	-	-	-	-	-
	Interest Income	57.522	38.450	64.082	95.972	127.078	92.607
	Dividend Income	0.025	-	0.020	0.025	0.022	0.061
II	Other income	-	-	-	-	15.876	24.431
III	<b>Total Income</b>	<b>57.547</b>	<b>38.450</b>	<b>64.102</b>	<b>95.997</b>	<b>142.976</b>	<b>117.098</b>
IV	<b>Expenses</b>						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-	-	-	-
	Employee benefits expense	2.421	1.224	3.052	3.645	5.447	11.766
	Finance costs	-	-	-	-	-	0.018
	Depreciation and amortisation expense	-	-	-	-	-	6.267
	Other expenses	5.079	9.187	3.912	14.384	10.152	18.967
	Total expenses	7.500	10.410	6.964	18.029	15.599	37.018
	<b>Total expenses</b>	<b>7.500</b>	<b>10.410</b>	<b>6.964</b>	<b>18.029</b>	<b>15.599</b>	<b>37.018</b>
V	<b>Profit/(loss) before exceptional items and tax (I- IV)</b>	<b>50.047</b>	<b>28.041</b>	<b>57.138</b>	<b>77.968</b>	<b>127.377</b>	<b>80.080</b>
VI	Exceptional Items	(33.866)	-	-	(33.866)	-	192.160
VII	<b>Profit/(loss) after extraordinary items and before tax(V-VI)</b>	<b>16.181</b>	<b>28.041</b>	<b>57.138</b>	<b>44.102</b>	<b>127.377</b>	<b>(112.080)</b>
VIII	Extra ordinary item	-	-	-	-	-	-
IX	<b>Profit Before Tax (VII-VIII)</b>	<b>16.181</b>	<b>28.041</b>	<b>57.138</b>	<b>44.102</b>	<b>127.377</b>	<b>(112.080)</b>
X	Tax expense:						
	(1) Current tax	-	-	-	-	-	18.518
	(2) Deferred tax	-	-	-	-	-	3.616
	<b>Total tax expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22.134</b>
XI	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>16.181</b>	<b>28.041</b>	<b>57.138</b>	<b>44.102</b>	<b>127.377</b>	<b>(134.214)</b>
XII	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
XIV	<b>Profit/(loss) from Discontinued operations (after tax) (XII-XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Profit/(loss) for the period (XI+XIV)</b>	<b>16.181</b>	<b>28.041</b>	<b>57.138</b>	<b>44.102</b>	<b>127.377</b>	<b>(134.214)</b>
XVI	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	-	-	-	-	-	-
XV	<b>Total Comprehensive Income for the period (XV+XVI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>16.181</b>	<b>28.041</b>	<b>57.138</b>	<b>44.102</b>	<b>127.377</b>	<b>(134.214)</b>
XVI	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
	Other Equity						
XVII	Earnings per equity share (for continuing operation):						
	(1) Basic	0.003	0.005	0.009	0.007	0.021	(0.022)
	(2) Diluted	0.003	0.005	0.009	0.007	0.021	(0.022)
XVIII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
	See accompanying note to the financial results						



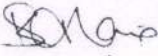
**Notes :**

- (1) The above unaudited financial results for the quarter and Six months ended 30th September 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 09.11.2024
- (2) 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, 2017, the company has for the first time adopted Ind AS with a transition date of 1st April, 2016.
- (3) 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-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- (4) The Limited review report have carried out on the above results for quarter and Six months ended 30th September 2024. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) Investor Compliants :  
Pending at the beginning of the quarter : 0  
Received during quarter : 0  
Disposed off during quarter : NA  
Unresolved at the end of the quarter : NA
- (6) Statement for reconciliation of net profit/ loss pursuant to SEBI Circular no. CIR/CFD/FAC/62/2016) dated July 05, 2016 as mentioned in the unaudited financial results for the quarter and Six months ended 30th September 2024 compliant with Ind AS:

Nature of Adjustments	quarter ended 30-09-2024
<b>Net Profit/ Equity as per previous Indian GAAPs</b>	-
Add/ (Less): Adjustments to Balance Sheet	-
Add/ (Less): Adjustments to Statement of Profit and Loss	-
<b>Net Profit/ loss for the period as per Ind-AS</b>	<b>44.102</b>
Other Comprehensive period (net of tax)	-
<b>Total Comprehensive Income/ Equity as per Ind AS</b>	<b>44.102</b>

- (7) In the opinion of the Board of Directors, there exist a doubt about the realisation of the financial assets including debtors and other loans and advances. The provision for bads debts has not been made in the financial statements, as the management is making all the efforts to realisae them
- (8) The company is in severe financial stress and on the basis of the financial ratios, doubtful about realisation of financial assets inclding debtors, in the opion of the Board of Directors, the company may not be capable of meeting its liabilities existing at the date of balance sheet.
- (9) The Company has not recognized interest expenses in its quarterly financial statement on its unsecured borrowings. The total amount of such interest expenses is Rs. \_\_\_\_\_.
- (10) During the year company had made a short term capital gain of Rs. \_\_\_\_\_ on sale of shares which is credited under the the head Other Income.
- (11) Figures 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



Date : 09.11.2024  
Place: New Delhi

## Statement of Asset and Liabilities

( IN LAC)

Particulars		01.04.2024 to 30.09.2024 (Unaudited)	01.04.2023 to 31.03.2024 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1.00</b>	<b>Non-Current assets</b>		
	(a) Property, Plant and Equipment	48.862	48.862
	(b) Capital work-in-progress	-	-
	(c) Investment Property	95,000.000	95,000.000
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	<b>Non-Current Financial Assets</b>		
	Non current Investment	-	-
	Trade receivables-Non current	-	-
	Loans, Non Current	-	-
	Other Non Current Financial Assets	-	30.608
	<b>Total Non-Current Financial Assets</b>	-	<b>30.608</b>
	Deferred tax assets (net)	19.916	19.916
	Other non-current assets	-	-
	<b>Total non-current assets</b>	<b>95,068.778</b>	<b>95,099.386</b>
<b>2.00</b>	<b>Current assets</b>		
	Inventories	17.484	17.484
	<b>Current Financial Assets</b>		
	Current Investment	-	-
	Trade receivables-current	-	-
	Cash and Cash Equivalent	1.919	2.069
	Bank balance other than cash and cash equivalent	4.361	3.435
	Loans, Current	2,380.897	2,347.988
	Other current financial assets	-	-
	<b>Total current financial assets</b>	<b>2,387.177</b>	<b>2,353.492</b>
	Current tax assets (net)	-	-
	Other current assets	38.642	-
	<b>Total current assets</b>	<b>2,443.304</b>	<b>2,370.976</b>
	<b>Total Assets</b>	<b>97,512.081</b>	<b>97,470.362</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1.00</b>	<b>Equity</b>		
	(a) Equity Share Capital	6,125.738	6,125.738
	(b) Other Equity	91,166.481	91,122.379
	<b>Total Equity</b>	<b>97,292.219</b>	<b>97,248.116</b>
<b>2.00</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current Financial Liabilities</b>		
	Borrowings	-	-
	Trade payables	-	-
	Other financial liabilities	-	-
	<b>Total Non-current Financial Liabilities</b>	-	-
	Provisions	-	-
	Deferred tax liabilities (Net)	-	-
	Other non current liabilities	-	-
	<b>Total non current liabilities</b>	-	-
	<b>Current liabilities</b>		
	<b>Current Financial Liabilities</b>		
	Borrowings	-	-
	Trade payables	-	-
	Other financial liabilities	-	-
	<b>Total Current Financial Liabilities</b>	-	-
	Other current liabilities	-	-
	Provisions	219.862	222.246
	Current Tax Liabilities (Net)	-	-
	<b>Total current liabilities</b>	<b>219.862</b>	<b>222.246</b>
	<b>Total equity and liabilities</b>	<b>97,512.081</b>	<b>97,470.362</b>

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

SURENDRA KUMAR JAIN  
Managing Director  
DIN:- 00530035

Date : 09.11.2024

Place: New Delhi

**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

Email Id: [sitalleasing83@gmail.com](mailto:sitalleasing83@gmail.com), Website: [www.sitalleasingfinance.com](http://www.sitalleasingfinance.com)

Ph: 9891709895

**Statement of Unaudited Standalone Cash Flows for Quarter & Six Months Ended on 30th september 2024**

(' IN LAC)

Particulars	01.04.2024 30.09.2024	01.04.2023 30.09.2023
	Unaudited	Unaudited
<b>Cash flows from operating activities</b>		
Profit before taxation & Exceptional items	44.102	127.377
<b>Adjustments for:</b>		
Depreciation		-
Provision for income tax		-
profit/( loss ) on sale pf fixed assets		-
<b>Working capital changes:</b>		
(Increase) / Decrease in other current assets	(40.942)	-
(Increase) / Decrease in trade and other receivables		(12.710)
(Increase) / Decrease in other non-current assets		-
Increase / (Decrease) in trade payables		(4.215)
Increase / (Decrease) in short term borrowings		-
Increase / (Decrease) in other current liabilities	(2.384)	-
Increase / (Decrease) in other financial liabilities		-
Valuation of Investment by way of association		-
Cash generated from operations		-
Interest paid		-
tax paid		-
Dividends paid		-
<b>Net cash from operating activities</b>	<b>0.776</b>	<b>110.452</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment		-
Loans & Advances Given/Received		-
Purchase of Investments property		-
Purchase/ Sale of shares		-
<b>Net cash used in investing activities</b>	-	-
<b>sale of fixed assets</b>		
<b>Cash flows from financing activities</b>		
Loans & Advances Given/Received		(110.670)
Unsecured borrowings		-
Repayment of Car Loan		-
Dividends paid		-
<b>Net cash used in financing activities</b>	-	<b>(110.670)</b>
<b>Net increase in cash and cash equivalents</b>	<b>0.776</b>	<b>(0.218)</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>5.503</b>	<b>7.035</b>
<b>Cash and cash equivalents at end of period</b>	<b>6.279</b>	<b>6.817</b>

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

  
**SURENDRA KUMAR JAIN**  
Managing Director  
DIN:-00530035

Date : 09.11.2024

Place: New Delhi

## Limited Review Report

Review report to Board of Directors of  
**SITAL LEASING AND FINANCE LIMITED**

### **LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER HALF YEAR ENDED SEPTEMBER 30<sup>TH</sup>, 2024 OF SITAL LEASING AND FINANCE LIMITED**

We have reviewed the accompanying statement of unaudited Standalone Financial Results of Sital Leasing and Finance Limited for the quarter half year ended 30.09.2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the 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 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 GSA & Associates LLP  
Chartered Accountants  
Firm Regn. No. 000257N/N500339



CA Manindra K Tiwari  
M.No.: 501419

UDIN: 24501419BKAAIR9235

Place: New Delhi  
Date: 09/11/2024

Head Office: 16, DDA Flats, Ground Floor, Panchsheel- Shivalik Mor, Near Malviya Nagar New Delhi – 110017

Branch Office: 573, DDA SFS Flats, Pocket 1, Sector 22, Dwarka, West Delhi – 110075

Tel.: +91-98103-34801, 011-47633351, 011-61111215, E-mail: mkt@gsa.net.in

LLP Registration No. AAS-8863 (Formerly known as GSA & Associates)

Branches at Delhi, Gurugram, Akhnoor (Jammu), West Bengal

## 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

Email Id: sitalleasing83@gmail.com, Website: www.sitalleasingfinance.com

Ph: 9891709895

## STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED ON 30TH SEPTEMBER, 2024 - NBFC COMPLIANT

Particulars	Three Months Ended			Year Ended		
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	YEAR TO DATE	CORRESPONDING QUARTER	YEAR TO DATE FIGURES FOR PREVIOUS YEAR
	01.07.2024 to 30.09.2024 (₹)	01.04.2024 to 30.06.2024 (₹)	01.07.2023 to 30.09.2023 (₹)	01.04.2024 to 30.09.2024 (₹)	01.04.2023 to 30.09.2023	01.04.2023 to 31.03.2024 (₹)
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	-	-	-	-	-	-
Interest Income	57.522	38.450	64.082	95.972	127.078	92.607
Dividend Income	0.025	-	0.020	0.025	0.022	0.061
Rental Income	-	-	-	-	-	-
Fees & Commission Income	-	-	-	-	-	-
Net gain on fair value changes	-	-	-	-	-	-
Net gain on derecognition of financial instruments under	-	-	-	-	-	-
Sale of shares	-	-	-	-	-	-
Sale of services	-	-	-	-	-	-
Others (to be specified)	-	-	-	-	15.876	24.431
<b>I Total Income</b>	<b>57.547</b>	<b>38.450</b>	<b>64.102</b>	<b>95.997</b>	<b>142.976</b>	<b>117.098</b>
<b>Expenses</b>						
Finance Costs	-	-	-	-	-	0.018
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	-	-	-	-	-	0.000
Changes in Inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-	-	(0.000)
Employee Benefits Expenses	2.421	1.224	3.052	3.645	5.447	11.766
Depreciation, amortization and impairment	-	-	-	-	-	6.267
Others expenses (to be specified)	5.079	9.187	3.912	14.384	10.152	18.967
<b>II Total expenses</b>	<b>7.500</b>	<b>10.410</b>	<b>6.964</b>	<b>18.029</b>	<b>15.599</b>	<b>37.018</b>
<b>III Profit/(loss) before exceptional items and tax (I- II)</b>	<b>50.047</b>	<b>28.040</b>	<b>57.138</b>	<b>77.968</b>	<b>127.377</b>	<b>80.080</b>
<b>IV Exceptional Items</b>	<b>(33.866)</b>	<b>-</b>	<b>-</b>	<b>(33.866)</b>	<b>-</b>	<b>192.160</b>
<b>V Profit/(loss) before tax(III-IV)</b>	<b>16.181</b>	<b>28.040</b>	<b>57.138</b>	<b>44.102</b>	<b>127.377</b>	<b>(112.080)</b>
<b>VI Shares in Associate Company</b>	<b>7.662</b>	<b>5.128</b>	<b>0.824</b>	<b>12.790</b>	<b>5.801</b>	<b>1,351.938</b>
<b>VI Tax expense:</b>						
(1) Current tax	-	-	-	-	-	18.518
(2) Deferred tax	-	-	-	-	-	3.616
Total tax expenses	-	-	-	-	-	22.134
<b>VII Profit (Loss) for the period from continuing operations (V-VI)</b>	<b>23.843</b>	<b>33.168</b>	<b>57.962</b>	<b>56.892</b>	<b>133.178</b>	<b>1,217.724</b>
<b>VIII Profit/(loss) from discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>IX Tax expense of discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>X Profit/(loss) from Discontinued operations (after tax) (VII-IX)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XI Profit/(loss) for the period (VII+X)</b>	<b>23.843</b>	<b>33.168</b>	<b>57.962</b>	<b>56.892</b>	<b>133.178</b>	<b>1,217.724</b>
<b>XII Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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)	-	-	-	-	-	-
<b>XIII Total Comprehensive Income for the period (XI+XII)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>23.843</b>	<b>33.168</b>	<b>57.962</b>	<b>56.892</b>	<b>133.178</b>	<b>1,217.724</b>
<b>XIV Paid up equity share capital (Face value Rs. 10/- per share)</b>	<b>6,125.738</b>	<b>6,125.738</b>	<b>6,125.738</b>	<b>6,125.738</b>	<b>6,125.738</b>	<b>6,125.738</b>
<b>XV Earnings per equity share (for continuing operation):</b>						
(1) Basic	0.004	0.005	0.009	0.009	0.022	0.199
(2) Diluted	0.004	0.005	0.009	0.009	0.022	0.199
<b>XVI Earnings per equity share (for discontinued operation):</b>						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-

See accompanying note to the financial results



**Notes:**

- (1) The above unaudited financial results for the quarter ended 30th September, 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 09.11.2024
- (2) 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, 2017, the company has for the first time adopted Ind AS with a transition date of 1st April, 2016.
- (3) 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-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- (4) The statutory auditors have carried out the limited review report on the above results for Quarter Ended September 30, 2024. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) Investor Compliants :  
Pending at the beginning of the quarter : 0
- (6) Statement for reconciliation of net profit/ loss pursuant to SEBI Circular no. CIR/CFD/FAC/62/2016) dated July 05, 2016 as mentioned in the unaudited financial results for the quarter ended 30th September, 2024 compliant with Ind AS:

Nature of Adjustments	Quarter ended	Year ended
Net Profit/ Equity as per previous	-	-
Add/ (Less): Adjustments to Balance	-	-
Add/ (Less): Adjustments to Statement	-	-
Net Profit/ loss for the period as per Ind	23.843	1,217.724
Other Comprehensive period (net of tax)	-	-
Total Comprehensive Income/ Equity as	23.843	1,217.724

(7) Figures 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 IAIN  
(Managing Director)  
DIN:-00530035



Date : 09.11.2024  
Place: New Delhi

## Consolidated Statement of Asset and Liabilities

	Particulars	01.04.2024 to 30.09.2024 (Unaudited)	01.04.2023 to 31.03.2024 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current assets</b>		
	(a) Property, Plant and Equipment	48,862	48,862
	(b) Capital work-in-progress	-	-
	(c) Investment Property	94,997,210	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	<b>Non-Current Financial Assets</b>		
	Non current Investment	-	96,551,917
	Trade receivables-Non current	-	-
	Loans, Non Current	-	-
	Other Non Current Financial Assets	-	31,091
	<b>Total Non-Current Financial Assets</b>	<b>95,036,072</b>	<b>96,631,870</b>
	Deferred tax assets (net)	19,916	19,916
	Other non-current assets	-	-
	<b>Total non-current assets</b>	<b>95,055,988</b>	<b>96,651,786</b>
<b>2</b>	<b>Current assets</b>		
	Inventories	17,484	17,484
	<b>Current Financial Assets</b>		
	Current Investment	-	-
	Trade receivables-current	-	-
	Cash and Cash Equivalent	1,919	2,069
	Bank balance other than cash and cash equivalent	4,361	3,435
	Loans, Current	2,380,897	2,347,988
	Other current financial assets	-	-
	<b>Total current financial assets</b>	<b>2,387,177</b>	<b>2,370,976</b>
	Current tax assets (net)	-	-
	Other current assets	38,642	-
	<b>Total current assets</b>	<b>2,443,304</b>	<b>2,370,976</b>
	<b>Total Assets</b>	<b>97,499,291</b>	<b>99,022,763</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share Capital	6,125,738	6,125,738
	(b) Other Equity	91,153,691	92,674,779
	<b>Total Equity</b>	<b>97,279,429</b>	<b>98,800,517</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current Financial Liabilities</b>		
	Borrowings	-	-
	Trade payables	-	-
	Other financial liabilities	-	-
	<b>Total Non-current Financial Liabilities</b>	<b>-</b>	<b>-</b>
	Provisions	-	-
	Deferred tax liabilities (Net)	-	-
	Other non current liabilities	-	-
	<b>Total non current liabilities</b>	<b>-</b>	<b>-</b>
	<b>Current liabilities</b>		
	<b>Current Financial Liabilities</b>		
	Borrowings	-	-
	Trade payables	-	-
	Other financial liabilities	-	-
	<b>Total Current Financial Liabilities</b>	<b>-</b>	<b>-</b>
	Other current liabilities	-	-
	Provisions	219,862	222,246
	Bank OD Account	-	-
	Current Tax Liabilities (Net)	-	-
	<b>Total current liabilities</b>	<b>219,862</b>	<b>222,246</b>
	<b>Total equity and liabilities</b>	<b>97,499,291</b>	<b>99,022,763</b>

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

  
SURENDRA KUMAR JAIN  
(Managing Director)  
DIN:-00530035

Date : 09.11.2024  
Place: New Delhi

**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

Email Id: [sitalleasing83@gmail.com](mailto:sitalleasing83@gmail.com), Website: [www.sitalleasingfinance.com](http://www.sitalleasingfinance.com)

Ph: 9891709895

**Statement of Unaudited Consolidated Cash Flows for Quarter & Financial year  
Ended on 30th September 2024**

in Lacs

Particulars	01.04.2024 30.09.2024	01.04.2023 30.09.2023
	Unaudited	Unaudited
<b>Cash flows from operating activities</b>		
Profit before taxation	44.102	127.377
<b>Adjustments for:</b>		
Depreciation	-	-
Provision for income tax	-	-
Defered tax	-	-
<b>Working capital changes:</b>		
(Increase) / Decrease in trade and receivables		(12.710)
(Increase) / Decrease in other current assets	(40.942)	
(Increase) / Decrease in other non-current assets	-	
Increase / (Decrease) in trade payables		(4.215)
Increase / (Decrease) in other current liabilities	(2.384)	
(Increase) / Decrease in Inventries		-
Valuation of Investment by way of association	-	-
<b>Cash generated from operations</b>		
Increase/decrease in Current Assets	-	-
Interest paid	-	-
tax paid	-	-
Dividends paid	-	-
<b>Net cash from operating activities</b>	<b>0.776</b>	<b>110.452</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	-	-
Loans & Advances Given/Received	-	-
Share in Associate Company		5.800
Purchase/ Sale of Shares	-	0.160
<b>Net cash used in investing activities</b>	<b>-</b>	<b>5.960</b>
<b>Cash flows from financing activities</b>		
Loans & Advances Given/Received	-	(110.670)
Purchase/ Sale of Investment	-	-
Repayment of Car Loan	-	-
Bank OD Account	-	-
Proceeds from long-term borrowings	-	-
Dividends paid	-	-
<b>Net cash used in financing activities</b>	<b>-</b>	<b>(110.670)</b>
<b>Net increase in cash and cash equivalents</b>	<b>0.776</b>	<b>5.742</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>5.503</b>	<b>1.075</b>
<b>Cash and cash equivalents at end of period</b>	<b>6.279</b>	<b>6.817</b>

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



SURENDRA KUMAR JAIN  
(MANAGING DIRECTOR)  
DIN:-00530035

Date : 09.11.2024

Place: New Delhi

**INDEPENDENT AUDITOR'S REVIEW REPORT ON QUARTERLY CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED**

**TO THE BOARD OF DIRECTORS OF  
SITAL LEASING AND FINANCE LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Sital Leasing And Finance Limited** ("the parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit (loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended 30.09.2024 and for the period from 01.04.2024 to 30.09.2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30.06.2023 and the corresponding period from 01.04.2023 to 30.06.2023, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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. A review of interim financial information consists of making inquiries, primarily of persons 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

- (i) Utsav Securities Ltd having 30.20 % shares
- (ii) India Solomon Holdings Ltd having 28.43 % shares

Head Office: 16, DDA Flats, Ground Floor, Panchsheel- Shivalik Mor, Near Malviya Nagar New Delhi – 110017

Branch Office: 573, DDA SFS Flats, Pocket 1, Sector 22, Dwarka, West Delhi – 110075

Tel.: +91-98103-34801, 011-47633351, 011-61111215, E-mail: mkt@gsa.net.in

LLP Registration No. AAS-8863 (Formerly known as GSA & Associates)

Branches at Delhi, Gurugram, Akhnoor (Jammu), West Bengal

# GSA & Associates LLP

Chartered Accountants

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5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 4 below, nothing has come to our attention that causes us to believe that the accompanying Statement, 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.

For GSA & Associates LLP  
Chartered Accountants  
Firm Regn. No. 000257N/N500339



CA Manindra K Tiwari  
M.No.: 501419

UDIN: 24501419BKAAIQ1428

Place: New Delhi  
Date: 09/11/2024

Head Office: 16, DDA Flats, Ground Floor, Panchsheel- Shivalik Mor, Near Malviya Nagar New Delhi – 110017

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Date: 09.11.2024

To,

**The Manager- Compliance Department  
Metropolitan Stock Exchange of India Limited  
205(A), 2<sup>nd</sup> Floor, Piramal Agastya Corporate Park  
Kamani Junction, LBS Road, Kurla (West)  
Mumbai – 400070**

**SYMBOL: SITAL (SITAL LEASING AND FINANCE LIMITED) EQ - ISIN – INE341O01029.**

**Subject: Undertaking for Non- Applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 for the quarter & half year ended on September 30, 2024.**

Dear Sir/Madam,

As per Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the listed entity shall submit to the stock exchange the following statement(s) for quarter & half year ended on September 30, 2024 for public issue, rights issue, preferential issue etc. –

- (a) Indicating deviations, if any, in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, as applicable;
- (b) Indicating category wise variation (capital expenditure, sales and marketing, working capital etc.) between projected utilization of funds made by it in its offer document or explanatory statement to the notice for the general meeting, as applicable and the actual utilization of funds.

In view of the aforesaid, I, the undersigned, **Mr. Surendra Kumar Jain**, Managing Director of **Sital Leasing And Finance Limited** hereby certify that Compliances of Regulation 32 of SEBI (LODR) regulations, 2015 is **not applicable** to the company as the company **has not issued** any share by way of public issue, right issue, preferential issue etc. for the quarter & half year ended on September 30, 2024.

You are requested to take the above on your records and acknowledge the same.

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**