

# SITAL LEASING AND FINANCE LTD

Corp.Off: Office No. 322, 3<sup>rd</sup> Floor, Plaza Commercial Complex Mayfield Garden, Sector-47,  
Gurugram, Haryana-122001

CIN: L65910HR1983PLC050169, E-mail: [sitalleasing83@gmail.com](mailto:sitalleasing83@gmail.com)

Website: [www.sitalleasingfinance.com](http://www.sitalleasingfinance.com) , Mob: +91-9891709895

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Date: 30.01.2026

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.**

**Sub: Submission of Unaudited (Standalone and Consolidated) Financial results of (Sital Leasing And Finance Limited) for the quarter ended on 31st December, 2025 along with Limited Review Report thereon.**

Dear Sir/Madam (s),

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:

1. The unaudited financial results (Standalone and Consolidated) of Sital Leasing And Finance Limited (“the Company”) for the quarter ended on 31st December, 2025, duly approved by the Board of Directors of the Company at its meeting held today, i.e. on Friday, 30th January, 2026 (which was commenced at 04:30 P.M. and concluded at 05:00 P.M.)
2. Limited Review Report dated Friday, 30th January, 2026 issued by the Statutory Auditors of the Company, **VRSK & Associates**, on the aforesaid financial results of the Company for the quarter ended on 31st December, 2025 which was duly placed before the Board at the aforesaid meeting.

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**

# SITAL LEASING AND FINANCE LTD

Reg. Off: Office No. 322, 3rd Floor, Plaza Commercial Complex, Mayfield Garden, Sector-47, Gurugram, Haryana-122001  
 CIN: L65910HR1983PLC050169, E-mail: sitalleasing83@gmail.com  
 Website: www.sitalleasingfinance.com , Mob: +91-9891709895

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER 2025 - NBFC COMPLIANT

Particulars	Three Months Ended			Nine Months Ended		Year Ended
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT QUARTER	CORRESPONDING PERIOD	YEAR TO DATE
	01.10.2025 to 31.12.2025 ( <sup>₹</sup> )	01.07.2025 to 30.09.2025 ( <sup>₹</sup> )	01.10.2024 to 31.12.2024 ( <sup>₹</sup> )	01.04.2025 to 31.12.2025 ( <sup>₹</sup> )	01.04.2024 to 31.12.2024 ( <sup>₹</sup> )	01.04.2024 to 31.03.2025 ( <sup>₹</sup> )
	unaudited	unaudited	unaudited	unaudited	unaudited	Audited
<b>Revenue from operations:</b>						
Interest Income	39.91	54.73	56.34	148.11	152.31	190.57
Sale of shares	-	-	-	0.04	-	-
Interest on Fixed Deposit	-	-	-	-	-	-
<b>Other Incomes:</b>						
Rental Income	-	-	-	-	-	-
Fees & Commission Income	-	-	-	-	-	-
Net gain on fair value changes	-	-	-	-	-	-
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
Category	-	-	-	-	-	-
Sale of products	-	0.03	0.00	0.03	0.03	-
Dividend Income	-	-	-	-	-	0.06
Others (to be specified)	-	-	-	-	-	-
<b>I Total Income</b>	<b>39.91</b>	<b>54.75</b>	<b>56.34</b>	<b>148.18</b>	<b>152.34</b>	<b>190.63</b>
<b>Expenses</b>						
Finance Costs	0.00	0.00	-	0.01	-	0.03
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	-	(5.37)	-	(1,937.70)	-	-
Cost of materials consumed	-	-	-	372.29	-	-
Purchases of Stock-in-trade	372.29	-	-	(372.29)	-	-
Changes in inventories of finished goods, stock-in-trade and work-in-progress	(372.29)	-	-	-	-	-
Employee Benefits Expenses	2.57	1.01	2.50	6.53	6.15	9.76
Depreciation, amortization and impairment	-	-	-	-	-	3.86
Others expenses (to be specified)	49.67	23.95	6.48	81.65	20.87	1,815.05
<b>II Total expenses</b>	<b>52.24</b>	<b>19.60</b>	<b>47.36</b>	<b>1,997.68</b>	<b>125.33</b>	<b>(1,638.08)</b>
<b>III Profit/(loss) before exceptional items and tax (I-II)</b>	<b>(12.33)</b>	<b>35.15</b>	<b>8.98</b>	<b>(1,849.50)</b>	<b>27.01</b>	<b>1,828.71</b>
<b>IV Exceptional Items</b>						
<b>V Profit/(loss) before tax(III-IV)</b>	<b>(12.33)</b>	<b>35.15</b>	<b>38.17</b>	<b>1,997.68</b>	<b>82.27</b>	<b>(1,638.08)</b>
<b>VI Tax expense:</b>						
(1) Current tax	-	-	-	-	-	29.43
(2) Deferred tax	-	-	-	-	-	3.15
(3) Taxes for earlier years	-	-	-	-	-	43.06
Total tax expenses	-	-	-	-	-	75.65
<b>VII Profit (Loss) for the period from continuing operations (V-VI)</b>	<b>(12.33)</b>	<b>35.15</b>	<b>38.17</b>	<b>1,997.68</b>	<b>82.27</b>	<b>(1,713.73)</b>
<b>VIII Profit/(loss) from discontinued operations</b>						
<b>IX Tax expense of discontinued operations</b>						
<b>X Profit/(loss) from Discontinued operations (after tax) (VII-IX)</b>						
<b>XI Profit/(loss) for the period (VII+X)</b>	<b>(12.33)</b>	<b>35.15</b>	<b>38.17</b>	<b>1,997.68</b>	<b>82.27</b>	<b>(1,713.73)</b>
<b>XII Other Comprehensive Income</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	-	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to	-	-	-	-	-	-
<b>Other Comprehensive Income (A+B)</b>						
<b>XIII Total Comprehensive Income for the period</b>	<b>(12.33)</b>	<b>35.15</b>	<b>38.17</b>	<b>1,997.68</b>	<b>82.27</b>	<b>(1,713.73)</b>
<b>XIV Paid up equity share capital (Face value Rs. 1/- per share)</b>	<b>6,125.74</b>	<b>6,125.74</b>	<b>6,125.74</b>	<b>6,125.74</b>	<b>6,125.74</b>	<b>6,125.74</b>
<b>XV Earnings per equity share (for continuing operation):</b>						
(1) Basic	(0.00)	0.01	0.01	0.33	0.01	(0.28)
(2) Diluted	(0.00)	0.01	0.01	0.33	0.01	(0.28)
<b>XVI Earnings per equity share (for discontinued operation):</b>						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
See accompanying note to the financial results						



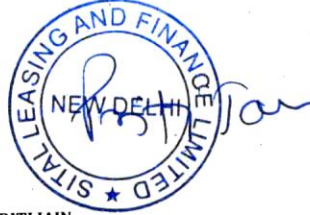
**Notes :**

- 1 The above unaudited financial results for the quarter and Nine months ended 31st December 2025 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 30.01.2026
- 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 Nine months ended 31st December 2025 . However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- 5 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 LTD



SURENDRA KUMAR JAIN  
Managing Director  
DIN: 00530035



PRITI JAIN  
Director  
DIN: 00537234

Date: 30.01.2026  
Place: New Delhi

# SITAL LEASING AND FINANCE LTD

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## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER 2025 - NBFC COMPLIANT

(₹ In Lacs)

Particulars	Three Months Ended			Nine Months Ended		Year Ended
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT QUARTER	CORRESPONDING PERIOD	YEAR TO DATE
	01.10.2025 to 31.12.2025 (₹) unaudited	01.07.2025 to 30.09.2025 (₹) unaudited	01.10.2024 to 31.12.2024 (₹) unaudited	01.04.2025 to 31.12.2025 (₹) unaudited	01.04.2024 to 31.12.2024 (₹) unaudited	01.04.2024 to 31.03.2025 (₹) Audited
<b>Revenue from operations:</b>						
Interest Income	39.91	54.73	56.34	148.11	152.31	190.57
Sale of shares	-	-	-	-	-	-
Interest on Fixed Deposite	-	-	-	0.04	-	-
<b>Other Incomes:</b>						
Rental Income	-	-	-	-	-	-
Fees & Commission Income	-	-	-	-	-	-
Net gain on fair vale changes	-	-	-	-	-	-
Net gain on derecognition of financial instruments under Category	-	-	-	-	-	-
Sale of products	-	-	-	-	-	-
Dividend Income	-	0.03	0.00	0.03	0.03	-
Others (to be specified)	-	-	-	-	-	0.06
<b>I Total Income</b>	<b>39.91</b>	<b>54.75</b>	<b>56.34</b>	<b>148.18</b>	<b>152.34</b>	<b>190.63</b>
<b>Expenses</b>						
Finance Costs	0.00	0.00	-	0.01	-	0.03
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	-	(5.37)	-	(1,937.70)	-	-
Cost of materials consumed	-	-	-	-	-	-
Purchases of Stock-in-trade	372.29	-	-	372.29	-	-
Changes in Inventories of finished goods, stock-in-trade and work-in- progress	(372.29)	-	-	(372.29)	-	-
Employee Benefits Expenses	2.57	1.01	2.50	6.53	6.15	9.76
Depreciation, amortization and impairment	-	-	-	-	-	3.86
Others expenses (to be specified)	49.67	23.95	6.48	81.65	20.87	1,815.05
<b>II Total expenses</b>	<b>52.24</b>	<b>19.60</b>	<b>8.98</b>	<b>(1,849.50)</b>	<b>27.01</b>	<b>1,828.71</b>
<b>III Profit/(loss) before exceptional items and tax (I- II)</b>	<b>(12.33)</b>	<b>35.15</b>	<b>47.36</b>	<b>1,997.68</b>	<b>125.33</b>	<b>(1,638.08)</b>
<b>IV Exceptional Items</b>			9.19		43.06	-
<b>V Profit/(loss) before tax(III-IV)</b>	<b>(12.33)</b>	<b>35.15</b>	<b>38.17</b>	<b>1,997.68</b>	<b>82.27</b>	<b>(1,638.08)</b>
<b>Share in Profit/(loss) of Associate Companies</b>	<b>(248.85)</b>	<b>1,512.70</b>	<b>75.48</b>	<b>1,266.45</b>	<b>217.20</b>	<b>(857.65)</b>
<b>VI Tax expense:</b>						
(1) Current tax	-	-	-	-	-	29.43
(2) Deferred tax	-	-	-	-	-	3.15
(3) Taxes for earlier years	-	-	-	-	-	43.06
Total tax expenses	-	-	-	-	-	75.65
<b>VII Profit (Loss) for the period from continuing operations (V-VI)</b>	<b>(261.19)</b>	<b>1,547.86</b>	<b>113.64</b>	<b>3,264.13</b>	<b>299.47</b>	<b>(2,571.38)</b>
<b>VIII Profit/(loss) from discontinued operations</b>						
<b>IX Tax expense of discontinued operations</b>						
<b>X Profit/(loss) from Discontinued operations (after tax) (VII-IX)</b>						
<b>XI Profit/(loss) for the period (VII+X)</b>	<b>(261.19)</b>	<b>1,547.86</b>	<b>113.64</b>	<b>3,264.13</b>	<b>299.47</b>	<b>(2,571.38)</b>
<b>XII Other Comprehensive Income</b>						
<b>A (i) Items that will not be reclassified to profit or loss</b>						
<b>(ii) Income tax relating to items that will not be re-classified to profit or loss</b>						
<b>B (i) Items that will be reclassified to profit or loss</b>						
<b>(ii) Income tax relating to items that will be reclassified to profit or loss</b>						
<b>Other Comprehensive Income (A+B)</b>						
<b>XIII Total Comprehensive Income for the period (XI+XII)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>(261.19)</b>	<b>1,547.86</b>	<b>113.64</b>	<b>3,264.13</b>	<b>299.47</b>	<b>(2,571.38)</b>
<b>XIV Paid up equity share capital (Face value Rs. 1/- per share)</b>	6,125.74	6,125.74	6,125.74	6,125.74	6,125.74	6,125.74
<b>XV Earnings per equity share (for continuing operation):</b>						
(1) Basic	(0.04)	0.25	0.02	0.53	0.05	(0.42)
(2) Diluted	(0.04)	0.25	0.02	0.53	0.05	(0.42)
<b>XVI Earnings per equity share (for discontinued operation):</b>						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
<b>See accompanying note to the financial results</b>						



**Notes :**

- 1 The above unaudited financial results for the quarter and Nine months ended 31st December 2025 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 30.01.2026.
- 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 Nine months ended 31st December 2025 . However, the management has excercised necessary due dilligence to ensure that the financial results provided true and fair view of its affairs.
- 5 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 LTD



SURENDRA KUMAR NAIN  
Managing Director  
DIN: 00530035



PRITIKA  
Director  
DIN: 00537234

Date: 30.01.2026  
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 ENDED ON 31ST DECEMBER, 2025 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 ended on 31.12.2025. 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.

The preparation of the Statement 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 read with Rule 3 of Companies (India Accounting Standards) Rules, 2015 and the circular 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 any 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, subject to the matter given in Emphasis of matter nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results which have not been prepared in accordance with applicable accounting standards i.e. IND AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India 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 and SEBI Circular dated 05<sup>th</sup> July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For VRSK & ASSOCIATES (FRN:-011199N)  
Chartered Accountants

*Rahul Jain*

**CA RAHUL JAIN**  
Partner

Membership No.:- 099134

New Delhi, 30.01.2026

UDIN:- 26099134COWHNL2408



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**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 31.12.2025 and for the period from 01.10.2025 to 31.12.2025 ("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 31.12.2025 and the corresponding period from 01.10.2025 to 31.12.2025, 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 23.85 % shares
- (ii) India Solomon Holdings Ltd having 27.09 % shares



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 of unaudited consolidated financial results, which have not been 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 VRSK & ASSOCIATES (FRN:-011199N)  
Chartered Accountants

*Rahul Jain*



CA RAHUL JAIN  
Partner  
Membership No.:- 099134  
New Delhi, 30.01.2026  
UDIN:- 26099134COWHNL2408

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**Dwarka Office**

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