Phone : 23722935, 23313955
Fax : 23316374

Oswal Leasing Limited

Regd. Office: 105, Ashoka Estate, 24, Barakhamba Road, New Delhi - 110 001
E-mail: oswal_leasing@owmnahar.com, CIN : L65910DL1983PLC016036

Ref. No. OLL/Sec/2025-26 **November 11, 2025**

Department of Corporate Relations,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001
Scrip Code: 509099

Dear Sir / Madam,

Sub.: Outcome of Board Meeting

Pursuant to Regulation 30 of Part A of Schedule III and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, this is to inform you that the Board of Directors of the Company in their Meeting held on today i.e. Tuesday, November 11, 2025, have inter-alia, Considered and approved the Un-audited Financial Results of the Company for the Quarter and Half Year ended September 30, 2025 along with Statement of Assets and Liabilities as at September 30, 2025, Cash Flow Statement for the half year ended September 30, 2025 and the Limited Review Report thereon issued by M/s V. V. Bhalla & Co., Chartered Accountants, the Statutory Auditors of the Company are enclosed herewith.

Further, as required under regulation 47 of the Listing Regulations, the extract of the Un-Audited Financial results are being published in the newspapers.

The meeting of the Board of Directors commenced at 11:00 A.M. and concluded at 03:00 P.M.

This is for your information and record.

Thanking you,
Yours Truly,
For Oswal Leasing Limited

MANI SAGGI
Digitally signed by MANI SAGGI
Date: 2025.11.11 15:02:12 +05'30'

Mani Saggi
Company Secretary and Compliance Officer
ICSI Membership No. A51919
Encl.: as above

OSWAL LEASING LIMITED
Regd. Office: 105,Ashoka Estate, 24-Barakhamba Road,New Delhi-110001
Phone: (011)23313955,Fax:(011)23316374, E mail:oswal_leasing@owmnahar.com
CIN:L65910DL1983PLC016036, website: http://owmnahar.com/leasing_ltd/about.php

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30.09.2025

(Rs. In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
1	Income						
	(a) Interest Income	3.92	3.63	3.83	7.54	7.58	15.09
	(b) Dividend Income	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Other Incomes	0.00	0.00	0.00	0.00	0.00	0.00
	Total Income from operations	**3.92**	**3.63**	**3.83**	**7.54**	**7.58**	**15.09**
2	Expenses						
	(a) Finance expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Employee Benefit Expenses	2.73	2.71	2.27	5.44	4.58	9.10
	(c) Other expenses	2.67	1.62	1.44	4.30	3.75	8.15
	Total Expenses	**5.40**	**4.34**	**3.71**	**9.74**	**8.33**	**17.25**
3	Profit before Tax	-1.49	-0.71	0.13	-2.20	-0.75	-2.16
4	Tax expense						
	(a)Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Tax adjustment for earlier years	0.00	0.00	0.00	0.00	0.00	0.00
	Total tax expense	0.00	0.00	0.00	0.00	0.00	0.00
5	**Profit after tax**	**-1.49**	**-0.71**	**0.13**	**-2.20**	**-0.75**	**-2.16**
6	Other comprehensive income, net of tax						
	Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	4.95
	Total other comprehensive income, net of tax	0.00	0.00	0.00	0.00	0.00	4.95
7	Total comprehensive income	-1.49	-0.71	0.13	-2.20	-0.75	2.79
8	Paid up equity share capital	**50.00**	**50.00**	**50.00**	**50.00**	**50.00**	**50.00**
	(Face value : Rs.10/- per share)						
9	Reserves excluding revaluation reserve as per balance sheet of previous accounting year						229.82
10	Earning per share (EPS)						
	Basic and Diluted EPS before extraordinary items						
	Basic	-0.30	-0.14	0.03	-0.44	-0.15	-0.43
	Dilluted	-0.30	-0.14	0.03	-0.44	-0.15	-0.43

Notes: 1.Unaudited Statement of Assets and Liabilities as on 30.09.2025 **(Rs In Lakhs, unless otherwise stated)**

S. No.	Particulars	As at 30.09.2025 (Unaudited)	As at 31.03.2025 (Audited)
A.	**ASSETS**		
(1)	Financial Assets		
	(a) Cash & Cash Equivalents	0.20	1.38
	(b) Loans	188.00	185.00
	(c) Investments	80.08	80.08
	(d) Other financial assets	10.17	13.54
	Total Financial Assets	**278.45**	**280.00**
(2)	Non-financial Assets		
	(a) Current tax assets (Net)	1.50	1.50
	(b) Other non financial assets	0.19	0.19
	Total Non-Financial Assets	1.69	1.69
	Total Assets	**280.15**	**281.70**
B	Liabilities & Equity		
	Liabilities		
(1)	Financial Liabilities		
	(a) other financial liabilities	1.89	1.11
	Total Financial Liabilities	**1.89**	**1.11**
(2)	Non-financial Liabilities		
	(a) Provisions	0.47	0.46
	(b) other non-financial Liabilities	0.16	0.30
	Total Non-Financial Liabilities	0.63	0.76
	Total Liabilities	**2.52**	**1.87**
(3)	Equity		
	(a) Equity Share Capital	50.00	50.00
	(b) Other Equity	227.63	229.82
	Total Equity	**277.63**	**279.82**
	Total Liabilities and Equity	**280.15**	**281.70**

OSWAL LEASING LTD. NEW DELHI

V.V. BHALLA & CO. Chartered Accountants LUDHIANA

Notes: 2. Unaudited Cash Flow Statement for the half year ended - 30.09.2025 **(Rs In Lakhs, unless otherwise stated)**

	Particulars	Half Year ended Sep 30, 2025 (Unaudited)	Half Year ended Sep 30, 2024 (Unaudited)
A	**Cash flow from operating activities**		
	Profit before tax	-2.20	-0.75
	Adjustments for:		
	Statutory Provisions	0.01	0.01
	Gain on equity instruments through other comprehensive income	0.00	0.00
	Operating profit before working capital changes	**-2.19**	**-0.74**
	Movement in working capital		
	Decrease/(increase) in financial assets	0.37	-1.01
	Increase/(decrease) in financial liablity	0.64	-0.81
	Cash used in operating activities post working capital changes	-1.18	-2.56
	Income tax paid (net)	0.00	0.00
	Net cash inflow from/ (used in) operating activities (A)	**-1.18**	**-2.56**
B	Cash flows from investing activities		
	Purcahse/Sale of Investments	0.00	0.00
	Net cash inflow from/ (used in) investing activities (B)	0.00	0.00
	Net increase (decrease) in cash and cash equivalents (A+B)	**-1.18**	**-2.56**
	Cash and cash equivalents at the beginning of the year	1.38	4.43
	Cash and cash equivalents at the end of the year	0.20	1.87

Notes:

1 The above financial results have been reviewed by the Audit Committee and taken on record by the Board of Directors of the company at their meeting held on 11.11.2025 and have been reviewed by the statutory auditors of the company.

2 The above Financial Results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 (Ind AS-34) prescribed u/s 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

3 The financial results have been arrived after considering provision for standard assets as per RBI guidelines.

4 The figures of previous periods have been re-grouped/recasted/rearranged , wherever necessary, to make them comparable.

5 Impact of IND AS on the Fair value of unlisted shares is to be given on yearly basis as it is not possible to calculate the fair value on quarterly basis.

For and on behalf of the Board of Directors of
For Oswal Leasing Limited

OSWAL LEASING LTD. NEW DELHI

(Kamal Oswal)
Chairman and Non-Executive Director
DIN: 00493213

Place : New Delhi
Date : 11.11.2025

V.V. BHALLA & CO. Chartered Accountants LUDHIANA.

V.V. BHALLA & COMPANY
CHARTERED ACCOUNTANTS
H.O. : SODIAN STREET, FEROZEPUR CITY.
Phone : 97796-88588

Ludhiana Off.: E-64-65, Rishi Nagar, LUDHIANA.
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PANCHKULA OFFICE :
213-L Basement, Sector-4, Mansa Devi Complex,
Panchkula-134114. (M) : 97796-88588

MUMBAI OFFICE :
1901 B Wing, Kailas Business Park,
Hiranandani Link Road, Veer Savarkar Marg,
Vikhroli West, Mumbai-400079.
(M) 98141-33156

LIMITED REVIEW REPORT

To
The Board of Directors
Oswal Leasing Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of OSWAL LEASING LIMITED ("the company") for the quarter and half year ended 30th September 2025 ("the statement") 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 Listing Regulations").

2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, 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 relevant rules issued thereunder 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 Engagement (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 company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, 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 V.V. Bhalla & Co.
Chartered Accountants
FRN: 002928N

V.V. Bhalla & Co. Chartered Accountants Ludhiana

CA Pankaj Bhalla
[Partner]
Membership No. 534281
UDIN: 25534281BMITDA9335

Place: New Delhi
Dated : 11.11.2025