

Phone : 23722935, 23313955  
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# Oswal Leasing Limited

Regd. Office: 105, Ashoka Estate, 24, Barakhamba Road, New Delhi - 110 001  
E-mail: oswal\_leasing@owmnaahar.com, CIN : L65910DL1983PLC016036

Ref. No. OLL/Sec/2024-25

February 05, 2025

Department of Corporate Relations,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400001

**Scrip Code: 509099**

Dear Sir / Madam,

**Sub.: Un-Audited Financial Results for the Quarter and Nine Months ended December 31, 2024 and 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. Wednesday, February 05, 2025, have inter-alia, considered and approved the Un-Audited Financial Results of the Company for the Quarter and Nine Months ended December 31, 2024 and the Limited Review Report thereon issued by M/s V. V. Bhalla & Co., Chartered Accountants, (Firm Registration No. 002928N), the Statutory Auditors of the Company are enclosed herewith.

Further, as required under regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the extract of the Un-Audited Financial results are being published in the newspapers.

The meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 4:30 P.M.

This is for your information and record.

Thanking you,

Yours Truly,

**For Oswal Leasing Limited**

**Mani Saggi**  
**Company Secretary and Compliance Officer**  
**ICSI Membership No. A51919**

**Encl.: as above**

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 CIN:L65910DL1983PLC016036, website: http://owmnahar.com/leasing\_ld/about.php

## Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31.12.2024

(Rs. in Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
1	Income						
	(a) Interest Income	3.26	3.83	3.83	10.84	11.58	15.29
	(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	3.26	3.83	3.83	10.84	11.58	15.29
2	Expenses						
	(a) Finance expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Employee Benefit Expenses	2.21	2.27	1.87	6.79	6.79	8.80
	(c) Other expenses	2.07	1.44	2.12	5.82	8.11	10.43
	Total Expenses	4.28	3.71	3.99	12.60	14.91	19.23
3	Profit before Tax	-1.02	0.13	-0.16	-1.76	-3.33	-3.95
4	Tax expense						
	(a) Current Tax	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	-1.02	0.13	-0.16	-1.76	-3.33	-3.95
6	Other comprehensive income, net of tax						
	Items that will not be reclassified to profit or loss	0.00	4.95	0.00	4.95	3.96	3.96
	Total other comprehensive income, net of tax	0.00	4.95	0.00	4.95	3.96	3.96
7	Total comprehensive income	-1.02	5.08	-0.16	3.19	0.63	0.01
8	Paid up equity share capital (Face value : Rs.10/- per share)	50.00	50.00	50.00	50.00	50.00	50.00
9	Reserves excluding revaluation reserve as per balance sheet of previous accounting year						
10	Earning per share (EPS)						227.03
	Basic and Diluted EPS before extraordinary items						
	Basic	-0.20	0.03	(0.03)	-0.35	-0.63	-0.79
	Diluted	-0.20	0.03	(0.03)	-0.35	-0.63	-0.79

### Notes:

- 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 05.02.2025 and have been reviewed by the statutory auditors of the company.
- 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.
- The financial results have been arrived after considering provision for standard assets as per RBI guidelines.
- The figures of previous periods have been re-grouped/recasted/rearranged, wherever necessary, to make them comparable.
- 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.

Place : New Delhi  
 Date : 05.02.2025

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

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



# V.V. BHALLA & COMPANY

## CHARTERED ACCOUNTANTS

H.O. : SODIAN STREET, FEROZEPUR CITY.  
Phone : 97796-88588

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PANCHKULA OFFICE :  
213-L Basement, Sector-4, Mansa Devi Complex,  
Panchkula-134114. (M) : 97796-88588

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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 ended 31st Dec 2024 ("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 VV Bhalla & Co,  
Chartered Accountants,

CA Pankaj Bhalla  
Partner  
M.No.: 534281  
UDIN: 25534281BMISEG8379

