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/2020-21

November 11, 2020

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 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company in their Meeting held on today i.e. Wednesday, November 11, 2020, have inter-alia, considered and approved the Un-Audited Financial Results of the Company for the Quarter and Half Year ended September 30, 2020 along with Statement of Assets and Liabilities as at September 30, 2020, Cash Flow Statement for the half year ended September 30, 2020 and the Limited Review Report thereon issued by M/s Ashish Sunil Jain & Co., Chartered Accountants, the Statutory Auditors of the Company are enclosed herewith.

The meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 04:45 P.M.

This is for your information and record.

Thanking you,

Yours Truly,

For Oswal Leasing Limited

Palak Narang

Company Secretary and Compliance Officer

NEW

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 30/09/2020

(Rs In Lakhs, unless otherwise stated)

_		Three Months Ended			Half Year Ended		Year Ended	
Sr.	Particulars	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020	
No.	a x **	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income	10	16					
	(a) Interest Income	3.53	4.14	4.41	7.67	8.64	17.07	
	(b) Dividend Income	3.30		3	3.30			
	(c) Other Incomes	0.01		-	0.01		-	
	Total Income from operations	6.84	4.14	4.41	10.98	8.64	17.07	
2	Expenses	· ·						
	(a) Finance expenses	-	=	Ξ,		-	0.01	
	(b) Employee Benefit Expenses	1.68	0.75	1.56	2.43	2.85	5.97	
	(c) Other expenses	2.10	1.73	1.65	3.83	2.81	10.55	
	Total Expenses	3.77	2.48	3.21	6.25	5.66	16.53	
3	Profit before Tax	3.06	1.66	1.20	4.72	2.98	0.54	
4	Tax expense						22,700 300	
	(a)Current Tax	0.78	0.41	0.31	1.19	0.78	0.14	
	Total tax expense	0.78	0.41	0.31	1.19	0.78	0.14	
5	Profit after tax	2.28	1.25	0.89	3.53	2.20	0.40	
6	Other comprehensive income, net of tax							
	items that will not be reclassified to profit or loss		-	-		-	6.30	
	Total other comprehensive income, net of tax			-	-	-	6.30	
7	Total comprehensive income	2.28	1.25	0.89	3.53	2.20	6.70	
8	Paid up equity share capital	50.00	50.00	50.00	50.00	50.00	50.00	
	(Face value : Rs.10/- per share)		a. 104-04-04-04-04-04-04-04-04-04-04-04-04-0					
9	Reserves excluding revaluation reserve as per balance	1	2 7			e		
	sheet of previous accounting year			1			228.50	
10	Earning per share (EPS)			12		7		
	Basic and Diluted EPS before extraordinary items	1	10		200			
	Basic	0.46	0.25	0.18	0.71	0.44	0.07	
	Dilluted	0.46	0.25	0.18	0.71	0.44	0.07	

NO	tes: 1. Statement of Assets ar	nd Liabilities as on 30.09.2020	(Rs in Lakhs, unless oth	erwise stated)
s.		2 2		As at	As at
No.	Particulars			30.09.2020	31.03.2

No. A ASSETS (1) Financial Assets (a) Cash & Cash Equivalents (b) Loans (c) Investments (d) Other financial assets Total Financial Assets (a) Cash & Cash Equivalents (b) Loans (d) Other financial assets (d) Other financial assets (a) Cash & Cash Equivalents (d) Other financial assets (a) Cash & Cash Equivalents (b) Other non-financial assets (a) Cash & Cash Equivalents (b) Other non-financial assets (a) Cash & Cash Equivalents (b) Other non-financial assets (a) Cash & Cash Equivalents (b) Other non-financial Liabilities (a) Other financial Liabilities (a) Other financial Liabilities (a) Other financial Liabilities (a) Other financial Liabilities (a) Other non-financial Liabilities (a) Provisions (b) Other non-financial Liabilities (a) Financial Liabilities (a) Provisions (b) Other non-financial Liabilities (a) Equity Share Capital (b) Other Equity (a) Equity Share Capital (b) Other Equity (c) Equity (d) Equity Share Capital (d) Other Equity (d) Equity (d) Equity Share Capital (d) Other Equity (d) Equity (d) Equity Share Capital (d) Other Equity (d) E	No. A ASSETS (a) Cash & Cash Equivalents (a) Cash & Cash Equivalents (b) Loans (c) Investments (d) Other financial assets Total Financial Assets (a) Current tax assets (Net) (b) Other non financial assets Total Non-Financial Assets Total Non-Financial Assets B Liabilities & Equity Liabilities (a) Current tax Equity Liabilities (a) Comment tax Equity Liabilities (a) Comment tax Equity Liabilities (a) Other financial Liabilities (a) Other non-financial Liabilities (b) Other non-financial Liabilities (c) Provisions (d) Other financial Liabilities (e) Provisions (f) Other non-financial Liabilities (g) Provisions (h) Other non-financial Liabilities (o) Provisions (o) Other non-financial Liabilities (o) Provisions (o) Other non-financial Liabilities (o) Equity (o) Equity Share Capital (o) Other Equity (o) Equity Share Capital (o) Other Equity (o) Equity Share Capital (o) Other Equity	A. ASSETS Financial Assets (a) Cash & Cash Equivalents (b) Loans 199.00 18	S.	Particulars	AS at	AS at
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Time	1 Financial Assets	Financial Assets			(Unaudited)	(Audited)
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(b) Loans (c) Investments (c) Investments (d) Other financial assets Total Financial Assets (a) Current tax assets (a) Current tax assets (Net) (b) Other non financial assets Total Non-Financial Assets (a) Current tax assets (b) Other non financial assets (c) Current tax assets (d) Current tax assets (e) Current tax assets (f) Current tax assets (h) Other non financial assets (h) Other non financial Liabilities (h) Other financial Liabilities (h) Other non financial Liabilities (h) Other	(b) Loans 199.00 (c) Investments 73.20 (d) Other financial assets 7.67 Total Financial Assets 7.67 Total Financial Assets 280.61 (2) Non-financial Assets 1.48 (b) Other non financial assets 1.78 Total Non-Financial Assets 1.78 Total Non-Financial Assets 3.26 Total Assets 283.87 283.87	(b) Loans (c) Investments (c) Investments (c) Investments (d) Other financial assets Total Financial Assets (a) Current tax assets (Net) (b) Other non financial assets (a) Current tax assets (Net) (b) Other non financial assets Total Non-Financial Assets (a) Liabilities (a) Liabilities (a) Equity (b) Liabilities (a) Current tax assets (Net) (b) Other financial Liabilities (a) Other financial Liabilities (a) Other financial Liabilities (a) Other financial Liabilities (a) Provisions (b) Other non-financial Liabilities (a) Provisions (b) Other non-financial Liabilities (a) Provisions (b) Other Financial Liabilities (a) Provisions (b) Other Financial Liabilities (c) Provisions (d) Provisions (e) Other Financial Liabilities (f) Financial Liabilities (h) Other F	(1)			
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(d) Other financial assets 7.67 15.5 Total Financial Assets 280.61 279.3 (2) Non-financial Assets 1.48 2.3 (a) Current tax assets (Net) 1.48 2.3 (b) Other non financial assets 1.78 0.3 Total Non-Financial Assets 3.26 2.2 Total Assets 283.87 281.4 B Liabilities & Equity 1.34 1.34 2.3 Itabilities & Equity 1.34 2.3 Itabilities & Inancial Liabilities 1.34 2.3 Total Financial Liabilities 1.34 2.3 Total Financial Liabilities 1.34 2.3 Total Prinancial Liabilities 0.50 0.4 Total Prinancial Liabilities 0.50 0.5 Total Non-Financial Liabilities 0.50 0.6 Total Non-Financial Liabilities 0.50 0.6 Total Liabilities 1.84 2.5 Total Liabilities 5.0.00 50.00 To	(d) Other financial assets 7.67 Total Financial Assets 280.61 (2) Non-financial Assets (a) Current tax assets (Net) 1.48 (b) Other non financial assets 1.78 Total Non-Financial Assets 3.26 Total Assets 283.87 B Liabilities & Equity Liabilities 1.34 Total Financial Liabilities 1.34 Total Non-financial Liabilities 1.34	(d) Other financial assets Total Financial Assets (2) Non-financial Assets (a) Current tax assets (Net) (b) Other non financial assets Total Non-Financial Assets Total Non-Financial Assets 1.48 Liabilities & Equity Liabilities (a) other financial Liabilities (a) ther financial Liabilities (a) ther financial Liabilities (a) ther financial Liabilities (a) ther financial Liabilities (a) Provisions (b) other non-financial Liabilities (a) Provisions (b) other non-financial Liabilities (a) Provisions (b) ther non-financial Liabilities (a) Provisions (b) ther non-financial Liabilities (a) Provisions (b) other non-financial Liabilities (a) Provisions (b) other capital (c) Provisions (d) Other fiquity (a) Equity Share Capital (b) Other Equity (a) Equity (a) Equity (b) CRASSORTM (c) DELHI (c) DELHI (c) NEW (c) DELHI (c) DELHI (c) 15.3 (d) 2.2 (d) 1.34 (d) 2.2 (d) 2		* J. S.		189.00
Total Financial Assets 280.61 279.1	Total Financial Assets 280.61	Total Financial Assets 280.61 279.1		• • 100000 40000000000000000000000000000	100000000000000000000000000000000000000	73.20
22 Non-financial Assets 20.00 27.5	(2) Non-financial Assets (a) Current tax assets (Net) (b) Other non financial assets Total Non-Financial Assets B Liabilities & Equity Liabilities (a) other financial Liabilities (a) other financial Liabilities (a) other financial Liabilities (a) Provisions (b) other non-financial Liabilities Total Non-Financial Liabilities (a) Provisions (b) other non-financial Liabilities Total Liabilities Total Non-Financial Liabilities Total Liabilities 3.26 1.34 Total Solvential (b) Other Equity Solvential (c) Solvential (d) Other Equity	22 Non-financial Assets 293.2 205.0 279.2				15.33
(a) Current tax assets (Net) 1.48 2.2 (b) Other non financial assets 1.78 0.3 Total Non-Financial Assets 3.26 2.2 Total Assets 283.87 281.4 B Liabilities & Equity Liabilities (1) Financial Liabilities (a) other financial Liabilities (a) other financial Liabilities (a) Provisions (b) other non-financial Liabilities (a) Provisions (b) other non-financial Liabilities (a) Provisions (b) other non-financial Liabilities (a) Equity (a) Equity Share Capital (b) Other Equity (a) Equity Share Capital (b) Other Equity (c) Capital Capital (d) Other Equity (d) Equity Share Capital (e) Other Equity (d) Equity (e) Equity ((a) Current tax assets (Net) (b) Other non financial assets Total Non-Financial Assets 3.26 Total Assets 283.87 B Liabilities & Equity Liabilities (a) other financial Liabilities (a) other financial Liabilities (a) other financial Liabilities (a) Provisions (a) Provisions (b) other non-financial Liabilities Total Non-Finan	(a) Current tax assets (Net) (b) Other non financial assets Total Non-Financial Assets Total Non-Financial Assets Total Assets 8 Liabilities & Equity Liabilities (a) Other financial Liabilities (a) other financial Liabilities (a) Provisions (b) other non-financial Liabilities (a) Provisions (b) other non-financial Liabilities (a) Provisions (b) other non-financial Liabilities (a) Provisions (b) Other Equity (a) Equity Share Capital (b) Other Equity (a) Equity Share Capital (b) Other Equity Total Liabilities and Equity Sound Sound PRN-025047N Total Liabilities and Equity REASY ODELHI SOUND NEW DELHI D.1. 1.48 2.1 2.2 2. 2.2 2.3 2.4 2.4 2.4 2.5 2.4 2.5 2.6 2.6 2.7 2.7 2.7 2.7 2.7 2.7 2.7 2.7 2.7 2.7			280.61	279.17
(b) Other non financial assets 1.78 0.1 Total Non-Financial Assets 3.26 2.2 Total Assets 283.87 281.4 B Liabilities & Equity	(b) Other non financial assets Total Non-Financial Assets 3.26 Total Assets 283.87 B Liabilities & Equity Liabilities (1) Financial Liabilities (a) other financial liabilities (a) other financial Liabilities (a) Provisions (b) other non-financial Liabilities Total Sprovisions (b) other non-financial Liabilities Total Sprovisions (c) Other Financial Liabilities Total Sprovisions (b) Other Financial Liabilities Total Sprovisions (c) Other Financial Liabilities Total Sprovisions (d) Other Financial Liabilities Total Non-Financial Liabilities Total Liabilities Total Non-Financial Liabilitie	(b) Other non financial assets Total Non-Financial Assets 1.78 0.1 Total Non-Financial Assets 283.87 281.4 B Liabilities & Equity Liabilities (a) other financial Liabilities (a) other financial Liabilities (a) Provisions (a) Provisions (b) other non-financial Liabilities (b) Other non-financial Liabilities (c) DELHI (d) Provisions (d) Provisions (e) Provisions (e) Provisions (f) Other non-financial Liabilities (h) Other non-financial Liabilities ((2)			
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Total Assets 283.87 281.48	Total Assets B Liabilities & Equity Liabilities (a) other financial Liabilities (a) other financial Liabilities (b) Other non-financial Liabilities (a) Provisions (b) other non-financial Liabilities Total Non-Financial	Total Assets 283.87 281.4			1.78	0.14
B Liabilities & Equity Liabilities (1) Financial Liabilities (a) other financial liabilities (a) Provisions (b) other non-financial Liabilities (b) Other Financial Liabilities (c) Other Equity (c) Provisions (d) Provisions (d) Provisions (d) Provisions (e) Other non-financial Liabilities (e) Other non-financial Liabilities (f) Other non-financial Liabilities (g) Provisions (h) Other non-financial Liabilities (h) Other non-financial	B Liabilities & Equity Liabilities (1) Financial Liabilities (a) other financial liabilities (a) Other financial Liabilities (a) Provisions (b) other non-financial Liabilities Total Non-Financial Liabilities Total Non-Financial Liabilities Total Non-Financial Liabilities Total Liabilities Total Liabilities 1.84 (3) Equity (a) Equity Share Capital (b) Other Equity Sound	B Liabilities & Equity Liabilities			3.26	2.25
Liabilities	Liabilities (1) Financial Liabilities (a) other financial liabilities (a) Provisions (b) other non-financial Liabilities Total Non-Financial Liabilities Total Non-Financial Liabilities Total Non-Financial Liabilities Total Liabilities 50.50 Total Liabilities 1.84 (3) Equity (a) Equity Share Capital (b) Other Equity	Liabilities Financial Liabilities 1.34 2.2		Total Assets	283.87	281.42
Liabilities	Liabilities (1) Financial Liabilities (a) other financial liabilities (a) Provisions (b) other non-financial Liabilities Total Non-Financial Liabilities Total Non-Financial Liabilities Total Non-Financial Liabilities Total Liabilities 50.50 Total Liabilities 1.84 (3) Equity (a) Equity Share Capital (b) Other Equity	Liabilities Financial Liabilities 1.34 2.2			1	
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(a) other financial liabilities 1.34 2.2 Total Financial Liabilities 1.34 2.2 (2) Non-financial Liabilities 0.50 0.4 (a) Provisions 0.50 0.5 (b) other non-financial Liabilities - 0.3 Total Non-Financial Liabilities 0.50 0.6 Total Liabilities 1.84 2.9 (3) Equity 50.00 50.0 (a) Equity Share Capital 50.00 50.0 (b) Other Equity 232.03 228.5 Total Equity 282.03 278.5	(a) other financial liabilities Total Financial Liabilities (b) other non-financial Liabilities (c) Total Non-Financial Liabilities Total Non-Financial Liabilities Total Non-Financial Liabilities Total Liabilities 1.34 0.50 Total Non-Financial Liabilities 1.84 (3) Equity (a) Equity Share Capital (b) Other Equity 232.03	(a) other financial liabilities Total Financial Liabilities (b) Non-financial Liabilities (c) (a) Provisions (b) other non-financial Liabilities Total Non-Financial Liabilities Total Liabilities Total Liabilities 1.84 2.9 (a) Equity (a) Equity Share Capital (b) Other Equity Total Equity Total Liabilities and Equity				
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(a) Provisions (b) other non-financial Liabilities Total Non-Financial Liabilities Total Liabilities Total Liabilities (a) Equity (a) Equity Share Capital (b) Other Equity Total Equity 232.03 228.5 Total Equity	(a) Provisions (b) other non-financial Liabilities Total Non-Financial Liabilities Total Liabilities 1.84 (3) Equity (a) Equity Share Capital (b) Other Equity (c) Control Capital (d) Control Capital (e) Control Capital (f) Control Capital (g) Control Capital (g	(a) Provisions (b) other non-financial Liabilities Total Non-Financial Liabilities Total Liabilities 1.84 2.9 (a) Equity (a) Equity Share Capital (b) Other Equity Total Equity Total Liabilities and Equity Total Liabilities and Equity Total Liabilities and Equity Total Liabilities and Equity RN-025047N Ludhiana. NEW DELHI NEW			1.34	2.27
(b) other non-financial Liabilities - 0.50 Total Non-Financial Liabilities - 0.50 Total Liabilities - 0.50 Total Liabilities - 0.50 Equity (a) Equity Share Capital (b) Other Equity - 232.03 228.5 Total Equity - 282.03 278.5	(b) other non-financial Liabilities Total Non-Financial Liabilities Total Liabilities 1.84 (3) Equity (a) Equity Share Capital (b) Other Equity (c) Control of the Equity (c) Control of the Equity (d) Equity Share Capital (e) Other Equity	(b) other non-financial Liabilities Total Non-Financial Liabilities Total Liabilities Total Liabilities 1.84 2.9 (a) Equity (a) Equity Share Capital (b) Other Equity Total Equity Total Equity Total Liabilities and Equity NEW DELHI NEW DELHI O NEW	(2)			
Total Non-Financial Liabilities 0.50 0.60 Total Liabilities 1.84 2.90 (a) Equity (a) Equity Share Capital 50.00 50.00 (b) Other Equity 232.03 228.50 Total Equity 320.03 278.50 Total	Total Non-Financial Liabilities Total Liabilities 1.84 (3) Equity (a) Equity Share Capital (b) Other Equity EAS 232.03	Total Non-Financial Liabilities		1.2	0.50	0.47
Total Non-Financial Liabilities	Total Liabilities 1.84 (3) Equity (a) Equity Share Capital (b) Other Equity 232.03	Total Non-Financial Liabilities				0.18
(3) Equity (a) Equity Share Capital (b) Other Equity Total Equity 232.03 278.5	(3) Equity (a) Equity Share Capital (b) Other Equity 232.03	(3) Equity (a) Equity Share Capital (b) Other Equity Total Equity Total Liabilities and Equity			0.50	0.65
(3) Equity (a) Equity Share Capital (b) Other Equity Total Equity 232.03 278.5	(a) Equity Share Capital (b) Other Equity 50.00 232.03	(a) Equity Share Capital (b) Other Equity 232.03 228.5 Total Equity 282.03 278.5 Total Liabilities and Equity 283.87 281.4		Total Liabilities	1.84	2.92
(b) Other Equity 232.03 228.5 Total Equity 282.03 278.5	(b) Other Equity 232.03	(b) Other Equity Total Equity Total Liabilities and Equity FRN - 025047N Ludhiana. Total Liabilities and Equity	(3)	Equity		
Total Equity 282.03 278.5	Table 15 CASIAN	Total Equity Total Liabilities and Equity 282.03 278.50 RNEW DELHI O		(a) Equity Share Capital	50.00	50.00
Total Equity 282.03 278.5	7-4-17	Total Equity Total Liabilities and Equity RNN - 025047N Ludhiana. RNN - 025047N Ludhiana.				228.50
		Total Liabilities and Equity RNN - 025047N Ludhiana. RNN - 025047N DELHI O DELHI				278.50
Total Liabilities and Equity 283.87 281.4	Total Liabilities and Equity	FRN-025047N (S NEW DELHI) S		Total Liabilities and Equity		
ZUZ.U3 ZUZ		Total Liabilities and Equity RNN - 025047N Ludhiana. NEW DELHI DELH	(3)	(a) Equity Share Capital (b) Other Equity	50.00 232.03	50 228
Total Liabilities and Equity 283 87 291	Total Liabilities and Equity	FRN-025047N (S) NEW DELHI		Total Liabilities and Equity		
Ludhiana. DELHI S	Ni Vi			Halasus Hau		
Ludhiana. DELHI J. Halasus Kaus	Hafasus Kaus	Tayasus rain		* Stangers #P*		
DELHI & Helpsus Kaus	Halasus Kans	* Hayasus rain				- 4

Notes: 2. CASH FLOW STATEMENT FOR THE HALF YEAR ENDED - 30.09.2020

	(Rs in Lakhs, unless o	therwise stated)
	Half year	Half year
PARTICULARS	ended	ended
	30.09.2020	30.09.2019
	(Unaudited)	(Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	4.72	2.98
Adjustments for:		
Statutory provision	0.03	0.02
Opreating profits before working capital changes	4.74	3.01
Inflow/outflow on account of:		
Other financial and non financial Liabilities	(1.08)	(0.38)
Loan & other financial Assets	(3.25)	(5.75)
Cash generated from Operations	0.42	(3.12)
Income Taxes Paid (Net)	(1.33)	(0.54)
NET CASH GENERATED FROM OPERATING ACTIVITIES	(0.91)	(3.66)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale of Investments		· .
	-	
C. CASH FLOW FROM FINANCING ACTIVITIES	-	_
D. NET INCREASE IN CASH AND BANK EQUIVALENTS	(0.91)	(3.66)
CASH AND BANK EQVIVALENTS (OPENING BALANCE)	1.65	3.78
CASH AND BANK EQUIVALENTS (CLOSING BALANCE)	0.74	0.12

Notes:

- The above Financial Results for the quarter and half year ended 30 September, 2020 have been reviewed by the statutory auditors of the Company and by the Audit Committee and taken on record by the Board of Directors of the Company in its meeting held on 11 November, 2020. The statutory auditors have expressed an unmodified conclusion of these results.
- 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.
- 5 The financial results have been arrived after considering provision for standard assets as per RBI guidelines.
- 6 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 quaterly basis.
- In March 2020, World Health Organization (WHO) had declared the outbreak of Novel Coronavirus "Covid-19" as a pandemic. This pandemic has severely impacted business example the globe. In many countries, including lindia, there has been severe disruption to regular business operations. Complying with the directives of Government, the offices of the Company had been under lock town, resulting thereto, the operations for the six no 0.250470 DELHI

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months period have been impacted. The company is monitoring the situations closely and the overall impact on the business of the Company will depand on future developments which cannot be reliably predicted.

Given the uncertainty of quick turnaround to normalcy, post lifting of the lock-down, the Company has catried out a comprehensive assessment of possible impact on its business operations, financial assets and its overall liquidity position, based on the internal and external sources of information and application of reasonable estimates. The Company does not foresee any significant incremental risk to the recoverability of its assets or in its ability to meet its financial obligations over the foteseeable future, given early and required steps taken to contain, protect and mitigate the exposure.

Pursuant to the relaxed guidelines, the Company has now resumed its operations as allowed in keeping with Government advisiories. Since the situations are continuously evolving, the impact assessed may be different from the estimates made as at the date of approval of these financial results and management will continue to monitor any material changes arising due to the impact of this pandemic on financial and operational performance of the Company and take necessary to address the situations.

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The auditors have given an emphasis on this matter in their review report.

For and on behalf of the Board of Directors of

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EA Devol Leasing Limited

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Harasees Kaur Manager Cum CFO

Place: New Delhi

Date: 11 November, 2020

ASHISH SUNIL JAIN & CO. CHARTERED ACCOUNTANTS



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Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to Date 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 Oswal Leasing Limited

We have reviewed the accompanying statement of unaudited financial results ('the Statement') of *Oswal Leasing Limited* ('the Company') for the quarter ended 30 September 2020 and the year to date results for the period 1 April 2020 to 30 September 2020, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

The 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 Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement 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. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.

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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.



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Emphasis of Matter — Uncertainties related to Covid-19

We draw attention to Note 7 to the accompanying financial results, which describe the uncertainties due to the outbreak of Covid-19 pandemic and management's assessment of the impact on the financial results of the Company as at the date of these financial results. The impact of these uncertainties on the Company's operations is significantly dependent on future developments. Our conclusion is not modified in respect of this matter.

For Ashish Sunil Jain & Co. Chartered Accountants Firm Regn.No.025047N

Ashish Jain (Partner)

Membership No.098908 UDIN: 20098908AAAACP5583

Place: New Delhi Date: 11.11.2020