

SITA ENTERPRISES LIMITED

Dated : 07/11/2025

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir

Company Code: 512589

Sub: Unaudited Financial Results for the Quarter and half year ended 30/09/2025

We enclose copy of the Standalone Unaudited Financial Results in Pursuance of Regulation 33 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 for the quarter and half year ended 30/09/2025 along with Statement of Assets and Liabilities and Cash Flow statements. A copy of the same is being filed in the XBRL mode of the BSE Portal.

Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations we hereby declare that the Statutory Auditor of the Company, M/s. Patel Shah & Joshi, Chartered Accountants [Firm registration No. 107768W] have issued the Review Report with an unmodified opinion on the above Financial Results.

The Meeting of the Board of Directors commenced at 15:00 and concluded at 17:00.

Thanking you,

Yours faithfully,
For Sita Enterprises Limited



Harsh
(Harsh Gandhi)
Executive Director

SITA ENTERPRISES LIMITED

Registered Office: 415-416, Arun Chambers, Tardeo Road, Mumbai - 400 034
CIN No.: L45202MH1982PLC026737 Website: sitaenterprises.com

Unaudited Standalone Financial Results for the Quarter Ended 30-9-2025

Rs. in Lakhs

	PARTICULARS	Quarter Ended			Half year Ended		Year Ended
		30-9-2025 (Unaudited)	30-6-2025 (Unaudited)	30-9-2024 (Unaudited)	30-9-2025 (Unaudited)	30-9-2024 (Unaudited)	31-3-2025 (Audited)
1	Income						
	Revenue from Operations						
	Interest Income	13.19	14.61	10.42	27.80	22.71	41.36
	Dividend Income	5.89	1.48	3.54	7.37	4.54	7.84
	Net gain on fair value changes (Net)	244.05	197.67	17.53	441.72	138.50	101.23
	Total Revenue	263.13	213.76	31.49	476.89	165.75	150.43
	Other Income	-	-	-	-	-	-
	Total Income	263.13	213.76	31.49	476.89	165.75	150.43
2	Expenses						
	Employee Benefits Expenses	2.58	3.84	2.46	6.42	4.87	11.41
	Travelling & Conveyance Expenses	0.60	0.65	0.53	1.25	1.08	2.11
	Other Expenses						
	Listing Fees	-	3.84	-	3.84	3.84	3.84
	Other Misc Expenses	2.21	1.80	3.64	4.01	5.03	8.95
	Total Expenses	5.39	10.13	6.63	15.52	14.82	26.31
3	Profit Before Tax	257.74	203.63	24.86	461.37	150.93	124.12
4	Tax Expenses	40.00	5.50	5.00	45.50	19.00	11.71
5	Net Profit for the Period	217.74	198.13	19.86	415.87	131.93	112.41
6	Other Comprehensive Income	-	-	-	-	-	-
7	Total Comprehensive Income for the Period	217.74	198.13	19.86	415.87	131.93	112.41
8	Paid up Equity Share Capital (Face value of Rs. 10 each)	300.00	300.00	300.00	300.00	300.00	300.00
9	Other Equity	-	-	-	-	-	1,248.25
10	Earnings Per Share (in Rs.) Not Annualised						
	Basic	7.26	6.60	0.66	13.86	4.40	3.75
	Diluted	7.26	6.60	0.66	13.86	4.40	3.75

NOTES -

- The Company is engaged primarily in investment and financing activities and accordingly there are no separate reportable segments as per Ind AS - 108 Operating Segments. Previous periods figures may have been regrouped /reclassified wherever necessary for presentation.
- The Statement of Assets & Liabilities and Summary of Cash Flow Statement are attached.
- The above unaudited financial results prepared in accordance with the Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 and guidelines issued by the Securities and Exchange Board of India, have been reviewed by the Audit Committee and taken on record at the board meeting of the company. Other Comprehensive Income, Finance Cost, Extraordinary and Exceptional Items - Nil. The Company is a Non- Systemically Important Non-Deposit taking Non-Banking Finance Company registered with Reserve Bank of India Act, 1934.
- There was a transfer of 21,00,000 equity shares of the company comprising 70% of its issued capital on 2nd September, 2025 to the new promoter, Mr. Jitendra Rasiklal Sanghavi from the earlier promoters pursuant to share purchase and transfer of control agreement entered into on 24th December, 2024 after receipt of the approval of Reserve Bank of India for transfer of shareholding and control over the company and completion of an open offer in terms of the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeover) Regulation, 2015.
During the quarter : i. -The company has sold 7,20,000 equity shares of Bombay Mercantile and Leasing Company Limited ,then an associate company, to then Directors of the company- Mr. Ashok Tulsyan and Mrs Sanju Tulsyan after receipt of approval from reserve Bank of India and the audit committee of the company. ii. - Mr. Ashok Tulsyan, Mrs. Sanju Tulsyan and Mrs. Sneha Tulsyan have ceased to be directors of the company and Mr. Harsh Gandhi, Mr. Kirit Gordhandas Thakker and Ms. Anushree Singh were appointed as directors of the company.
The company has been regularly filing all updates on the change of management and control of the company with the stock exchange.

Place : Mumbai
Date : 07-11-2025



Harsh
Harsh Gandhi
Executive Director, DIN : 10910559
Sita Enterprises Limited

STATEMENT OF ASSETS AND LIABILITIES		(Rs. in Lakhs)
PARTICULARS	As at 30.09.2025 Unaudited	As at 31.03.2025 Audited
I. ASSETS		
1 Financial Assets		
Cash and cash equivalents	130.61	21.71
Loans and Advances	186.68	432.00
Investments	1,689.08	1,006.28
Other Financial Assets	0.19	-
	2,006.56	1,459.99
2 Non Financial Assets		
Current Tax Assets (Net)	5.81	11.85
Investment Property	-	90.60
	5.81	102.45
Total Assets	2,012.37	1,562.44
II. LIABILITIES AND EQUITY		
Liabilities		
1 Financial Liabilities		
Sundry Payables	0.25	0.19
2 Non Financial Liabilities		
Current Tax Liabilities	45.50	11.50
Contigent Provisions	2.50	2.50
3 Equity		
Equity Share Capital	300.00	300.00
Other Equity	1,664.12	1,248.25
	2,012.37	1,562.44

FOR SITA ENTERPRISES LTD.

Director / Authorised Signatory

SITA ENTERPRISES LIMITED

STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

PARTICULARS	Rupees in Lakhs	
	For the Half year Ended 30-September-2025	For the Half year Ended 30-September-2024
Cash Flow from Operating Activities:		
Net profit before tax and Extraordinary items	461.37	150.93
Adjustments for:		
Net (gain) / loss on investments	(441.72)	(138.50)
Depreciation	-	-
(Profit)/Loss on sale of fixed assets	-	-
Operating Profit Before Working Capital Changes	19.65	12.43
Adjustments for:		
1. Loans	245.32	57.88
2. Other Financial Assets	(0.19)	21.61
2. Current Tax Assets (Net)	6.04	3.49
3. Financial Laibilities	0.06	(0.19)
4. Non Financial Liabilities	34.00	4.75
Cash Generated from Operations	304.88	99.97
Direct Taxes	45.50	19.00
Net Cash from Operating Activities.....A	259.38	80.97
Cash Flow from investing Activities		
Purchase of Fixed Asset	-	-
Sale of Fixed Assets	-	-
Purchase of Investment	(2,345.00)	(980.92)
Sale of Investment	2,194.52	893.39
Net Cash Used in Investing Activities.....B	(150.48)	(87.53)
Cash Flow from Financing Activities:		
Net Cash Flow from Financing Activities.....C		
Net increase/(decrease) in Cash and Cash equivalents (A+B+C)	108.90	(6.56)
Cash and Cash equivalents Opening Balance	21.71	8.36
Cash and Cash equivalents Closing Balance	130.61	1.80

Note: Figures in brackets represent outflows.

The above statement should be read in conjunction with the accompanying notes.

FOR SITA ENTERPRISES LTD.


Director / Authorised Signatory

Independent Auditor's Limited Review Report on Standalone Unaudited Financial Results for the quarter and half year ended 30th September, 2025 of **Sita Enterprises Limited** pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors
Sita Enterprises Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Sita Enterprises Limited (the "Company") for the quarter and half year ended 30th September, 2025 ("the Statement") being submitted by the Company pursuant to the requirement 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 Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 (the Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. 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 it provides less assurance than an audit. We have not performed an audit and 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 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 Patel Shah & Joshi
Chartered Accountants,
Firm Registration No.107768W

JAYANT
ISHWARDAS
MEHTA

Chartered Accountant (Firm Registration No. 107768W)
JAYANT ISHWARDAS MEHTA
1001, Avalon Paradise, Chincholi Bunder Road, Malad (West), Mumbai - 400064
Email: psjbom@gmail.com
UDIN: 25042630BMKPEQ1080
Date: 2025/11/07 11:11:11 (IST)

Jayant I. Mehta
Partner

Membership No. 42630
UDIN: 25042630BMKPEQ1080

Date: November 07, 2025
Place: Mumbai