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/2026-27 **August 10, 2026**

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. Monday, August 10, 2026, have inter-alia, transacted the following businesses:-

1. Considered and approved the Un-audited Financial Results of the Company for the quarter and three months ended June 30, 2026 along with the Limited Review Report thereon issued by M/s V. V. Bhalla & Co., Chartered Accountants, the Statutory Auditors of the Company are enclosed herewith.

2. Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015) read with the **SEBI Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019, SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026** we wish to inform you that M/s V. V. Bhalla & Co., Chartered Accountants, (Firm Registration No. 002928N)**,** Statutory Auditors of the Company have tendered their resignation vide their letter dated 10th August, 2026 informing their inability to continue as the Statutory Auditors of the Company. As per the resignation letter of the statutory Auditors (enclosed herewith) the resignation of Auditors is effective from 10.08.2026 after providing limited review report for the quarter ended 30.06.2026. Accordingly, on the recommendation of the Audit Committee, the Board of Directors of the Company at its meeting held on today 10th August, 2026 had noted and accepted the resignation of M/s V. V. Bhalla & Co., Chartered Accountants, (Firm Registration No. 002928N), from the position of the Statutory Auditors of the Company upon completion of issuance of limited review report dated 10.08.2026 on the Unaudited Financial Results of the Company for the quarter ended 30.06.2026 by the Auditors. The Board of Directors at its meeting held on today, 10th August, 2026 had also noted that there

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are no reasons other than the reason mentioned in the resignation letter received from the Statutory Auditor for such resignation.

The Copy of resignation letter dated August 10, 2026 along with Annexure A as received from /s V. V. Bhalla & Co., Chartered Accountants is attached herewith.

3. Pursuant to Section 139 and other applicable provisions of the Companies Act, 2013, based on recommendation of the Audit committee and subject to approval of shareholders at the ensuing Annual General Meeting of the Company, the Board of Directors at its meeting held today the 10th August, 2026, had approved the appointment of **M/s K R Aggarwal & Associates, Chartered Accountants, (Firm Registration No. 030088N)** as the Statutory Auditors of the Company to fill up the casual vacancy upon the resignation of the existing Statutory Auditors, to hold office till the conclusion of the 42nd AGM of the Company. Subsequently, at the 42nd AGM of the Company, the approval of the Members would be sought for the appointment of **M/s K R Aggarwal & Associates, Chartered Accountants, (Firm Registration No. 030088N)**, as Statutory Auditors for a period of 5 (five) years.

Details with respect to resignation and appointment of Statutory Auditors of the Company as required under Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with **SEBI Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019, SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026** are annexed herewith as **"Annexure-A"**

4. Re-appointed Dr. Roshan Lal Behl (DIN: 06443747), as an Independent Director of the Company for a second term of 5 years w.e.f. 12.08.2026, based on the recommendation of the Nomination and Remuneration Committee. Dr. Behl is appointed as an Independent Director not liable to retire by rotation, for a further period of Five (5) years w.e.f. 12.08.2026, subject to the approval of the Shareholders at the ensuing Annual General Meeting of the Company. The details as required under Regulation 30 of the SEBI Listing Regulations read with **SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026** is attached with this letter as **"Annexure-B"**

5. Re-appointed Dr. Manisha Gupta (DIN: 06910242), as an Independent Director of the Company for a second term of 5 years w.e.f. 12.08.2026, based on the recommendation of the Nomination and Remuneration Committee. Dr. Manisha Gupta is appointed as an

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Independent Director not liable to retire by rotation, for a further period of Five (5) years w.e.f. 12.08.2026, subject to the approval of the Shareholders at the ensuing Annual General Meeting of the Company. The details as required under Regulation 30 of the SEBI Listing Regulations read with **SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026** is attached with this letter as **"Annexure-B"**

6. The 42nd Annual General Meeting of the Company will be held on Monday, the 28th day of September, 2026 at 02:30 P.M. through Video Conferencing (VC)/ Other Audio Visual Means (OAVM) in accordance with the relevant circulars issued by the Ministry of Corporate Affairs and the Securities and Exchange Board of India.

The meeting of the Board of Directors commenced at 11:00 A.M. and concluded at 04:30 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: 2026.08.10 16:32:02 +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@ownnahar.com
CIN:L65910DL1983PLC016036, website: http://ownnahar.com/leasing_ltd/about.php

Statement of Unaudited Financial Results for the Quarter ended 30.06.2026

(Rs. In Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Income					
	(a) Interest Income	3.29	3.26	3.63	13.99	15.09
	(b) Dividend Income	-	-	-	-	-
	(c) Other Incomes	-	0.09	-	0.09	-
	Total Income from operations	3.29	3.35	3.63	14.08	15.09
2	Expenses					
	(a) Finance expenses	-	-	0.00	-	-
	(b) Employee Benefit Expenses	3.15	2.72	2.71	10.66	9.10
	(c) Other expenses	1.22	2.38	1.62	8.63	8.15
	Total Expenses	4.37	5.10	4.34	19.29	17.25
3	Profit before Tax	(1.07)	(1.75)	(0.71)	(5.21)	(2.16)
4	Tax expense					
	(a)Current Tax	-	-	-	-	-
	(b) Tax adjustment for earlier years	-	-	-	-	-
	Total tax expense	-	-	-	-	-
5	**Profit after tax**	(1.07)	(1.75)	(0.71)	(5.21)	(2.16)
6	Other comprehensive income, net of tax					
	Items that will not be reclassified to profit or loss	-	-	-	(2.76)	4.95
	Total other comprehensive income, net of tax	-	-	-	(2.76)	4.95
7	Total comprehensive income	(1.07)	(1.75)	(0.71)	(7.97)	2.79
8	Paid up equity share capital	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				221.85	229.82
10	Earning per share (EPS)					
	Basic and Diluted EPS before extraordinary items					
	Basic	(0.21)	(0.35)	(0.14)	(1.04)	(0.43)
	Dilluted	(0.21)	(0.35)	(0.14)	(1.04)	(0.43)

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 10.08.2026 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 quaterly basis.

OSWAL LEASING LTD. NEW DELHI

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

Place : New Delhi
Date : 10.08.2026

V.V. BHALLA & CO. Chartered Accountants NEW DELHI

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

Ludhiana Off. : E-64-65, Rishi Nagar, LUDHIANA.
Phone : (O) 2301356, 2304356 (M) 98156-54356
E-mail : vvbhalla@yahoo.com
Website : www.vvbhalla.co.in

CHANDIGARH OFFICE :
SCO-371-372, 2nd Floor,
Sector 35B, Chandigarh-160036.
(M) 97790-33156

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 ended 30th June 2026 ("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 NEW DELHI

CA Pankaj Bhalla
[Partner]
Membership No. 534281
UDIN: 26534281WTGXLK9136

Dated : 10.08.2026
Place: New Delhi

Phone : 23722935, 23313955
Fax : 23316374

Oswal Leasing Limited

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"Annexure-A"

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI /CIR/CFD/CMD1/114/2019 dated October 18, 2019, SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

Sr. No.	**Details of events that need to be provided**	**Information of such event(s)**	**Information of such event(s)**
		M/s. V.V. Bhalla & Co., Chartered Accountants (FRN: 002928N)	**M/s K R Aggarwal & Associates, Chartered Accountants, (Firm Registration No. 030088N)**
1.	Reason for change viz. appointment, resignation, removal, death or otherwise;	Resignation of Statutory Auditor vide letter dated August 10, 2026.	In order to fill the casual vacancy caused due to resignation of **M/s. V.V. Bhalla & Co., Chartered Accountants (FRN: 002928N)**
2.	Date of appointment/cessation (as applicable) & Terms of appointment	August 10, 2026 (after their issuance of Limited Review Report dated 10.08.2026 during the Board Meeting held today on 10.08.2026) Not Applicable	Appointment of **M/s K R Aggarwal & Associates, Chartered Accountants, (Firm Registration No. 030088N)** as the Statutory Auditors of the Company with effect from August 10, 2026 to hold the office upto the conclusion of ensuring 42nd Annual general Meeting of the Company . Subsequently, at the 42nd Annual General Meeting of the Company, the approval of the Members would be sought for the appointment of M/s K R Aggarwal & Associates, Chartered Accountants, (Firm Registration No. 030088N), as Statutory Auditors for a period of 5 (five) years.
3.	Brief profile (in case of appointment);	Not Applicable	M/s KR Aggarwal & Associates, Chartered Accountants, (Firm Registration No 030088N) was set up in the year 2016 to serve clients, primarily in the field of audit & taxation. The Firm has 4 working partners and a 20 Member Team. The Firm has over the last more

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			than 10 years, evolved in India's audit and allied sector carrying an image of a bearer of uncompromising professional standard ethics. The firm is offering services include Assurance, Risk Advisory, Tax Advisory and Corporate Advisory. Our Clients include public and private companies and cover broad spectrum of industries ranging from Textiles, Construction, Steel, Engineering, Information Technology, Retail, Commodities, Telecommunication, Healthcare, Insurance, Hospitality, Education, Entertainment, Chemicals, Cooperative Societies and NBFCs.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable	Not Applicable

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"Annexure-B"

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

Sr. No.	Details of events that need to be provided	Information of such event(s)	Information of such event(s)
		Dr. Roshan Lal Behl	**Dr. Manisha Gupta**
1.	Reason for change viz. appointment, resignation, removal, death or otherwise;	Re-appointed Dr. Roshan Lal Behl (DIN: 06443747) as an Non-Executive, Independent Director of Oswal Leasing Limited	Re-appointed Dr. Manisha Gupta (DIN: 06910242) as an Non-Executive, Independent Director of Oswal Leasing Limited
2.	Date of Re-appointment	August 12, 2026	August 12, 2026
3.	Term of re- appointment	Re-appointment for a second term of 5 (five) years commencing from August 12, 2026 to August 11, 2031 (both days inclusive), Subject to approval of Shareholders of the Company. His present term as an Independent Director of the Company will be concluded on August 11, 2026.	Re-appointment for a second term of 5 (five) years commencing from August 12, 2026 to August 11, 2031 (both days inclusive), Subject to approval of Shareholders of the Company. Her present term as an Independent Director of the Company will be concluded on August 11, 2026.
4.	Brief profile (in case of appointment);	Dr. Roshan Lal Behl has done M.Com, MBA (Financial Management) and Ph.D (Corporate Disclosure Practices of Indian Companies). He is having more than 41 years of experience in Teaching. He retired as Principal from Sri Aurobindo College of Commerce and Management, Ludhiana in November, 2019. He has also served as Director of Ludhiana Stock Exchange from 2012 to 2014.	Dr. Manisha Gupta has done B.Com, MBA (Finance), UGC and Ph.D. She is having more than 25 years of experience in Teaching and Research of Management and Administration. Presently, she is working as a Director at Punjab Institute of Management and Technology, Mandi Gobindgarh. Working part time as Regional Coordinator of North Western Region of NCCIP, AICTE.

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5.	Disclosure of relationships between directors (in case of appointment of a director)	He is not related to any of the Directors of the Company.	She is not related to any of the Directors of the Company.
6.	Information as required under Circular No. LIST/ COMP/ 14/2018-19 issued by the BSE	Dr. Roshan Lal Behl is not debarred from holding office of a Director by virtue of any SEBI Order or any such authority.	Dr. Manisha Gupta is not debarred from holding office of a Director by virtue of any SEBI Order or any such authority.

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

To,

The Board of Directors
Oswal Leasing Limited
105- Ashok Estates,
24 - Barakhamba Road,
New Delhi

Subject : Resignation as Statutory Auditors of Oswal Leasing Limited

Dear Members of the Board,

We were appointed as the Statutory Auditors of Oswal Leasing Limited at the 39th Annual General Meeting (AGM) held on 27th September,2023 for a period of 4 consecutive years, to hold office until the conclusion of the 43rd AGM. We have completed our Statutory Audit for the financial year ended on 31st March,2026 and issued our Audit Report on 22nd May, 2026.

This is to formally inform you that we are tendering our resignation as the Statutory Auditors of the Company with effect from 10th August ,2026 after providing the limited review report for quarter ended 30th June, 2026.

Due to our pre-occupation with other professional assignments and commitments, we are unable to allocate the required time, resources, and personnel to conduct the audit of the Company effectively. Consequently, we are not in a position to continue as Statutory Auditors of the Company.

We hereby confirm that, other than the reason stated above, there are no other material reasons for our resignation.

We have completed the audit/limited review of the financial results for the quarter ended June 30th, 2026 and have issued our report dated 10th August, 2026.

We sincerely appreciate the cooperation and support extended to us by the Management, the Audit Committee, and the Board of Directors during our tenure. Please take this resignation on record and acknowledge receipt of this letter.

Yours faithfully,

M/s. VV Bhalla & Co.
Chartered Accountants
FRN: 002928N

V.V. BHALLA & CO. Chartered Accountants NEW DELHI

CA Pankaj Bhalla
Partner
M.No.: 534281
Date: 10.08.2026

ANNEXURE – A

FORMAT OF INFORMATION TO BE OBTAINED FROM THE STATUTORY AUDITOR UPON RESIGNATION

SR. NO.	PARTICULARS	DETAILS
1	Name of Listed Entity	Oswal Leasing Ltd.
2	Details of Statutory Auditor	
	a. Name	VV Bhalla & co.
	b. Firm Registeration No.	002928N
	c. Address	Main Market,SCF-39,Opposite BSNL Telephone exchange, Rishi nagar, Ludhiana, Punjab,141001
	d. Phone number	97796-88588
	e. E-mail	vvbhalla@yahoo.com
3	Details of Association with listed entity/material subsidiary	
	a. Date on which statutory auditor was appointed	27/09/2023
	b. Date on which the term of Statutory Auditor was appointed	Till the conclusion of AGM of the company to be held in the year 2027
	c. Prior to resignation, the latest audit report/Limited Review Report submitted by the auditor and date of its submission.	We have completed the audit of financial statements for the quarter ended 30 june,2026 and submitted our report on 10 August, 2026.
4	Detailed Reasons for Resignation	Refer to attached Resignation Letter dated 10 August 2026.
5	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the audit Committee/Board of directors along with the date of communication made to the Audit committee/board of directors).	Not applicable
6	In case the information requested by the Auditor was not provided, then following shall be disclosed.	
	a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management imposed limitation or circumstances beyond the control of the management	Not applicable
	b. Whether the lack of information would have significant impact on the financial statements/ results.	Not applicable
	c. Whether the Auditor has performed alternative procedures to obtain appropriate evidence for the purpose of Audit/ Limited review as laid down in SA 705(revised)	Not applicable
	d. Whether the lack of information was prevalent in the previous reported financial statements/ results, if yes, on what basis the previous audit/ limited review reports were issued.	Not applicable
7	Any other facts relevant to the resignation.	No other than the reason mentioned in attached resignation letter dated 10 August,2026.

DECLARATION

1. I hereby confirm that the information given in this letter and its attachments is correct and complete.
2. I hereby confirm that there is no other material reason other than those provided above for resignation of my firm.

M/s. VV Bhalla & Co.
Chartered Accountants
FRN: 002928N

V.V. BHALLA & CO. Chartered Accountants NEW DELHI

CA Pankaj Bhalla
Partner
M.NO: 534281
Date: 10.08.2026