

SHIKHAR LEASING AND TRADING LIMITED

Regd. Office: 1301, 13th Floor, Peninsula Business Park, Tower B, Senapati Bapat Marg,
Lower Parel (West), Mumbai 400013. **Email Id:** info.roc7412@gmail.com

Tel. No. 022 -30036565 | **Website:** www.shikharleasingandtrading.in

CIN: L51900MH1984PLC034709

Date: 29th May, 2026

To,
Corporate Relationship Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001.

Scrip Code: 507952

Dear Sir/Madam,

Sub: Outcome of Board Meeting of the Company held on 29th May, 2026.

Ref: Approval of Audited Financial Statements for the quarter and financial year ended 31st March, 2026.

Pursuant to Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at its meeting held today i.e. on 29th May, 2026 has inter-alia considered and approved the following matters and are the same attached within.

1. Audited Financial Results for the quarter and year ended on 31st March, 2026.
2. Auditors Report on Audited Financial Results for the year ended on 31st March, 2026.
3. Declaration in respect of Auditor's Report with Unmodified Opinion.
4. Proposed the reappointment of Mr.Vipul Popatlal Chheda (DIN: 00297838) as director of the company who retires by rotation and being eligible offers himself for re-appointment.
5. Directors report for the year ended 31st March, 2026 and Notice of Annual General Meeting to be held on 25th June, 2026.
6. The Register of Members will remain close from Friday, 19th June, 2026 to Thursday, 25th June, 2026 (both the days inclusive) for the purpose of ensuing Annual General Meeting.
7. The Annual General Meeting of the Company will be held on Thursday, 25th June 2026.

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The board of directors has not recommended any dividend for financial year ended 31st March, 2026.

In terms of Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Financial Results with respect to the above is also being advertised in the newspapers.

The meeting of the Board of Directors Commenced at 2:15 P.M and concluded at 2.50 P.M

We request you to take the above on record and the same be treated as the necessary compliance under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

**Thanking You,
Yours Faithfully,
For Shikhar Leasing And Trading Limited**

**VIDHI DEEP
SHAH**

Digitally signed by VIDHI DEEP SHAH
DN: cn=Vidhi Deep Shah, o=Shikhar Leasing And Trading Limited, email=info.roc7412@gmail.com, c=IN
2.5.4.20=894cd75089b0cc553b1f3abdf550390493cf
d4b67ecb1d8eb21a27e707f1, postalCode=400067,
street=CO Deep Shah A 503 Shikhar Leasing And Trading Limited
Parekh Lane Near Jain Temple Kandivali West Mumbai,
pseudonym=903327318db640d083f4077263e98670,
title=8461,
serialNumber=3bad8b10687016818e71852b42e3552c2
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cn=VIDHI DEEP SHAH
Date: 2026.05.29 14:51:57 +05'30'

**Vidhi Deep Shah
Company Secretary And Compliance Officer**

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Date: 29th May, 2026

To,
Corporate Relationship Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001.

Scrip Code: 507952

Dear Sir/Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, We hereby declare that, M/s. A D V & Associates, Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion of the Audited Financial Results of the Company (standalone) for the year ended 31st March, 2026.

Kindly take the above on record.

**Thanking You,
Yours Faithfully,
For Shikhar Leasing And Trading Limited**

**VIDHI DEEP
SHAH**

Digitally signed by VIDHI DEEP SHAH
DN: c=IN, st=Maharashtra,
2.5.4.20=c894cd70890dc5533b1f3a8d9f50290493c44b67ec
b34dab32a276707071, postalCode=400007, street=CD Deep Shah
A 503 Shubh Ashish CHS LTD Parelh Lane Near Jain Temple
Randivali West Mumbai,
postalCode=400027, email=vidhi@shikharleasingandtrading.in,
serialNumber=3bad8b10687016818e71852b42e352c23ee06e
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Date: 2026.05.29 14:52:31 +05'30'

**Vidhi Deep Shah
Company Secretary And Compliance Officer**

Independent Auditor's Report on Financial Results of Sikhar Leasing and Trading Ltd ("the Company") for Quarter and Year Ended March 31, 2026 Pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To
**The Board of Directors of
Sikhar Leasing and Trading Ltd**

Opinion

We have audited the accompanying Statement of quarterly and year to date financial results of **Sikhar Leasing and Trading Ltd** ('the Company') for the quarter and year ended March 31, 2026, ("Statement"), attached herewith, 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").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard;
and
- ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net loss, other comprehensive income and other financial information of the Company for quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Results

These Financial results has been prepared on the basis of the annual audited Financial Statements and has been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the preparation and presentation of the financial result that gives a true and fair view of the net loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the



Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial result that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial result, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial result as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial result.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial result, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to Financial Statements and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's and Those Charged with Governance's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate makes it probable that the economic decision of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope our audit work and in evaluating the results of our work and (ii) to evaluate the effect of any identified misstatements in the financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The financial results include the result for the quarter ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion is not modified in respect of these matters.

For ADV & Associates
Chartered Accountants
FRN: 128045W


Pratik Kabra

Partner

Membership No.: 611401

UDIN: **26611401GRZAJI7005**

Place: Mumbai

Date: 29th May 2026



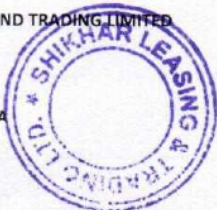
SHIKHAR LEASING AND TRADING LIMITED					
Statement of audited Financial Results for the Quarter and Financial Year ended 31st March 2026					
(₹ in Lacs except per equity share data)					
Particulars	Quarter Ended			Year Ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	AUDITED	UNAUDITED	AUDITED	AUDITED	AUDITED
Revenue from Operations					
(i) Interest Income	17.34	17.22	13.02	68.82	52.92
(ii) Dividend Income	-	-	-	-	-
(iii) Rental Income	6.29	6.29	6.29	25.15	27.43
(iv) Fees and Commission Income	-	-	-	-	-
(v) Net gain on fair value changes	-	-	-	-	-
(vi) Others	-	-	-	-	-
(I) Total Revenue	23.62	23.51	19.30	93.97	80.35
(II) Other Income	0.03	0.04	0.75	0.12	22.68
(III) Total Income	23.65	23.55	20.06	94.09	103.03
Expenses:					
(i) Finance Cost	0.71	0.28	0.02	1.04	0.17
(ii) Fees and Commission Expenses	-	-	-	-	-
(iii) Net Loss on fair value changes	-	-	-	-	-
(iv) Impairment on financial instruments	-	-	-	-	-
(v) Employees Benefit	46.76	14.64	12.23	81.80	39.75
(vi) Depreciation, amortisation and impairment	0.76	0.77	0.82	3.06	3.11
(vii) Other expenses	13.35	3.91	9.12	24.17	37.38
(IV) Total expenses	61.57	19.61	22.19	110.08	80.41
(V) Profit/(Loss) before exceptional items and tax (III-IV)	(37.92)	3.94	(2.14)	(15.99)	22.62
(VI) Exceptional Items	-	-	-	-	-
(VII) Profit/(Loss) before tax (V+VI)	(37.92)	3.94	(2.14)	(15.99)	22.62
(VIII) Tax expense:					
(i) Current tax	3.86	-	(1.00)	3.86	4.57
(ii) Mat Credit Setoff	-	-	-	-	-
(iii) Income Tax of Earlier Years	-	-	-	-	2.25
(iv) Deferred Tax	(9.03)	(0.19)	(0.21)	(9.61)	1.87
(IX) Profit/(Loss) for the period	(32.74)	4.13	(0.93)	(10.24)	13.93
(X) Share of Profit/(Loss) of associates	-	-	-	-	-
(XI) Minority Interest	-	-	-	-	-
(XII) Net Profit/(Loss) after taxes, minority interest and share of profit/(loss) of associates (IX+X+XI)	(32.74)	4.13	(0.93)	(10.24)	13.93
(XIII) Other Comprehensive Income					
i Items that will not be reclassified to profit or loss	1.00	-	-	1.00	-
ii Income tax relating to items that will not be reclassified to profit or loss	(0.25)	-	-	(0.25)	-
Other comprehensive Income for the period	0.75	-	-	0.75	-
(XIV) Total Comprehensive Income for the period (VII+VIII)	(33.49)	4.13	(0.93)	(10.99)	13.93
(XV) Paid up share capital (par value ₹10/- each fully paid)	1,27,72,600	1,27,72,600	1,27,72,600	1,27,72,600	1,27,72,600
(XVI) Other Equity	-	-	-	593.52	604.51
(XVII) Earnings per Equity share:					
(1) Basic (₹)	(2.62)	0.32	(0.07)	(0.86)	1.09
(2) Diluted (₹)	(2.62)	0.32	(0.07)	(0.86)	1.09

Notes :

- The Previous period's figures have been regrouped, rearranged, restated and reclassified wherever necessary.
- The above audited financial results for the quarter/year ended 31.03.2026 was approved by the Board of Directors at its meeting held on 29.05.2026.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Company is having one business segment i.e. Finance Activities and hence Segment reporting is not applicable to the company.
- The Ind-AS compliant financial results for the quarter ended March 31, 2026 and March 31, 2025 have not been reviewed or audited by the Auditors and are balancing figures between the audited figures in respect of full financial year and the year to date figures upto third quarter which was subject to limited review by Auditors. However, management have exercised necessary due diligence to ensure that the said financial results provide a true and fair view.
- The Company has estimated and recognized the impact of implementation of the New Labour Codes under Employee benefits expense for the year ended 31 March 2026. Accordingly, the actuarial valuation has resulted in recognition of: 1) Gratuity Defined Benefit Obligation of ₹30.60 Lakhs out of which ₹26.85 relates to past service cost and 2) Compensated leave obligation of ₹5.54 Lakhs as at 31 March 2026. The Company has recognized the related employee benefit expenses and remeasurement impact in the Statement of Profit and Loss / Other Comprehensive Income, as applicable under Ind AS 19.

FOR SHIKHAR LEASING AND TRADING LIMITED

VIPUL POPATLAL CHHEDA
WHOLETIME DIRECTOR
DIN No. 00297838
PLACE: MUMBAI
Dated: 29th May, 2026



SHIKHAR LEASING AND TRADING LIMITED

Balance Sheet As At March 31, 2026

(₹ in Lacs)

Particulars	As At March 31, 2026	As At March 31, 2025
I ASSETS	Audited	Audited
(1) FINANCIAL ASSETS		
[a] Cash and cash equivalent	1.97	7.68
[b] Receivables	-	-
Trade receivables	-	-
Other receivables	-	-
[c] Loans	699.60	633.62
[d] Other financial assets	146.51	146.51
	848.08	787.81
(2) NON-FINANCIAL ASSETS		
[a] Current tax assets (net)	21.75	20.52
[b] Deferred tax assets (net)	18.56	8.70
[c] Investment Property	39.44	41.98
[d] Property, plant and equipment	3.31	3.84
[e] Other non-financial assets	13.61	14.64
	96.67	89.67
Total Assets	944.75	877.48
II LIABILITIES AND EQUITIES		
LIABILITIES		
(1) FINANCIAL LIABILITIES		
[a] Payables		
Other payables		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	3.31	2.91
[b] Borrowings (other than debt securities)	179.72	138.96
[c] Other financial liabilities	1.45	1.34
	184.48	143.21
(2) NON-FINANCIAL LIABILITIES		
[a] Provisions	37.89	1.58
[b] Other non-financial liabilities	1.14	0.45
	39.02	2.03
(3) EQUITY		
[a] Equity share capital	127.73	127.73
[b] Other equity	593.52	604.51
	721.24	732.23
Total Liabilities and Equities	944.75	877.48

FOR SHIKHAR LEASING AND TRADING LIMITED

VIPUL POPATLAL CHHEDA

WHOLETIME DIRECTOR

DIN No. 00297838

PLACE.: MUMBAI

Dated: 29th May, 2026



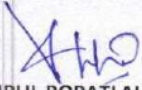
SHIKHAR LEASING & TRADING LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ in Lakhs)

PARTICULARS	2025-2026		2024-2025	
A. Cash Flow arising from Operating Activities:				
Net Profit/(Loss) Before Taxation		(15.99)		22.62
Add : Contingent Provision for Standard Assets	0.16		0.39	
Add : Depreciation Charge	3.06		3.11	
		3.23		3.50
Less: Rent Income	25.15	(12.76)	27.43	26.11
Interest on IT Refund	-		0.24	
Profit on sale of flats	-		21.71	
Profit/Loss on modification of FI	-		0.01	
Sundry Balance W/back	0.01		0.17	
		25.16		49.56
Operating Profit before Working Capital Changes		(37.92)		(23.45)
Adjustment for:				
(Increase)/Decrease in Other Receivables	-		13.72	
(Increase)/Decrease in Loans	(65.98)		(155.33)	
(Increase)/Decrease in Other Non-Financial Assets	1.03		(5.93)	
Increase/(Decrease) in Other Payables	0.41		(26.25)	
Increase/(Decrease) in Other Financial Liabilities	0.11		-	
Increase/(Decrease) in Non-Financial Liabilities	35.82		(1.31)	
		(28.61)		(175.10)
		(66.53)		(198.55)
Less: Income Tax for the Year	(5.09)		(2.18)	
		(5.09)		(2.18)
Net Cash inflow/(Outflow) in course of Operating Activities:		(71.62)		(200.73)
B. Cash Flow Arising from Investing Activities:				
Adjustment for:				
Proceeds on Sale of Investments in property	-		196.87	
Purchase of Property, Plant and Equipments	-		(0.66)	
Rent Income	25.15		27.43	
		25.15		223.64
Net Cash inflow/(Outflow) in course of Investing Activities:		25.15		223.64
C. Cash Flow Arising from Financial Activities:				
Cash Inflow				
a) Borrowings (Net)	40.76		(116.26)	
		40.76		(116.26)
Net Cash inflow/(Outflow) in course of Financial Activities:		40.76		(116.26)
Net Cash outflow (A+B+C):		(5.72)		(93.35)
Add: Balance at the beginning of the Year		7.68		101.03
Balance at the end of the Year		1.97		7.68

FOR SHIKHAR LEASING AND TRADING LIMITED


 VIPUL POPATLAL CHHEDA
 WHOLETIME DIRECTOR
 DIN No. 00297838
 PLACE.: MUMBAI
 Dated: 29th May, 2026

