

SITA ENTERPRISES LIMITED

Date: 28th May 2026

To,
The Department of Corporate Services,
Bombay Stock Exchange Limited,
14th Floor, P.J. Towers, Dalal Street,
Mumbai 400001.

BSE Scrip Code: 512589 Sita Enterprises Ltd

Respected Sir / Madam,

We hereby wish to inform you that, pursuant to Regulations 30 and 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, and in furtherance to our intimation dated 20th May, 2026, the Meeting of the Board of Directors of the Company was duly convened and held on Thursday 28th May 2026, wherein the Board inter alia considered and approved the followings :-

1. Audited standalone financial results for the quarter and financial year ended March 31, 2026 ("Financial Results") and Financial Statements for the financial year ended March 31, 2026 along with reports.
2. 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 Audit Report with an unmodified opinion on the above Financial Results.
3. Based on the recommendation of the Audit Committee, the Board has approved the appointment of Shri Anil Chomal, as Internal Auditor of the Company for the Financial Year 2026-2027. Disclosure for the same is enclosed as Annexure A.
4. Based on the recommendation of the Audit Committee, the Board has approved the re-appointment of Kala Agarwal, Company Secretary (Membership No: 5976 and Certificate of practice No: 5156) as secretarial auditor of the Company for the Financial Year 2026-2027. Disclosure for the same is enclosed as Annexure A.

Further, kindly note that in terms of the Company's Code for Prevention of Insider Trading and the SEBI (Prohibition of Insider Trading) Regulations, 2015, the window for trading in Securities of the Company by its designated persons and their immediate relatives shall open after 48 hours from declaration of Financial Results.

The meeting commenced at 13:00 and concluded at 15:30.

You are requested to kindly take this on record.

Thanking you,
Yours faithfully,
For Sita Enterprises Limited


Harsh Jitendra Gandhi
Executive Director & CFO



SITA ENTERPRISES LIMITED


Annexure A

Particulars	Details about Internal Auditor
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Re-Appointment of Shri Anil Chomal, as the Internal Auditor
Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re- appointment;	28 th May 2026 Term: for the financial year 2026-2027
Brief profile (in case of appointment);	Anil Chomal & Associates has been practicing since 2003 as Chartered Accountant – Firm Registration No.- 124161W Membership No. 114990. They are actively engaged in audit of entities, taxation works, GST and Company Law services.
Disclosure of relationships between directors (in case of appointment of a director).	No relationships between directors

Annexure A

Particulars	Details about secretarial auditor
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Re-Appointment of Kala Agarwal as the Secretarial Auditors.
Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re- appointment;	28 th May 2026 Term: for the financial year 2026-2027
Brief profile (in case of appointment);	Kala Agarwal has been practising since 2003 as Company Secretary - COP No. 5356 Membership No. 5976. She has extensive knowledge and expertise in the field of Secretarial Audit, Legal & Compliances Matters, Restructuring of business, Representation before Statutory Authorities. She has been providing services to a number of business entities.
Disclosure of relationships between directors (in case of appointment of a director).	No relationships between directors

For Sita Enterprises Limited


Director/Authorised Signatory

SITA ENTERPRISES LIMITED

Registered Office: 415-416, Arun Chambers, Tardeo Road, Mumbai - 400 034

CIN No.: L45202MH1982PLC026737

Website: sitaenterprises.com

Audited Standalone Financial Results for the Quarter and Year Ended 31-3-2026

(Rs. in Lakhs)

	PARTICULARS	Quarter Ended			Year Ended	
		31-3-2026 (Audited)	31-12-2025 (Unaudited)	31-3-2025 (Audited)	31-3-2026 (Audited)	31-3-2025 (Audited)
1	Income					
	Revenue from Operations					
	Interest	24.22	10.29	9.06	62.31	41.36
	Dividend Income	0.75	7.89	1.07	16.01	7.84
	Net gain/(Loss) on fair value changes	(17.60)	49.89	51.89	474.01	101.23
	Total Revenue from operations	7.37	68.07	62.02	552.33	150.43
	Other Income	0.09	-	-	0.09	-
	Total Income/(Loss)	7.46	68.07	62.02	552.42	150.43
2	Expenses					
	Finance Cost	-	-	-	-	-
	Impairment on Financial Instruments	-	-	-	-	-
	Employee Benefits Expenses	2.11	2.01	3.54	10.54	11.41
	Travelling & Conveyance Expenses	0.52	0.54	0.54	2.31	2.11
	Other Expenses					
	Listing Fees	-	-	-	3.84	3.84
	Other Misc Expenses	4.30	2.04	1.87	10.35	8.95
	Total Expenses	6.93	4.59	5.95	27.04	26.31
3	Profit/(Loss) Before Tax	0.53	63.48	56.07	525.38	124.12
4	Tax Expenses	11.57	16.17	(5.54)	73.24	11.71
5	Profit/(Loss) After Tax	(11.04)	47.31	61.61	452.14	112.41
6	Other Comprehensive Income	-	-	-	-	-
7	Total Comprehensive Income/(Loss) for the Period	(11.04)	47.31	61.61	452.14	112.41
8	Paid up Equity Share Capital (Face value of Rs. 10 each)	300.00	300.00	300.00	300.00	300.00
9	Other Equity	-	-	-	1,700.39	1,248.25
10	Earnings Per Share (Rs.) Not Annualised					
	Basic	(0.37)	1.58	2.05	15.07	3.75
	Diluted	(0.37)	1.58	2.05	15.07	3.75

For Sita Enterprises Limited

[Signature]
Director/Authorised Signatory

Notes :

- 1 These financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with the rules thereunder, as amended.
- 2 The Company is engaged primarily in the business of investment and finance and accordingly there are no separate reportable segments as per Ind AS - 108 Operating Segment. Provisions of Segment Reporting are not applicable to the Company
- 3 Figures for the quarter ended 31 March 2026 and 31 March 2025 are the balancing figures 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 respective financial years. Previous period figures may have been recast, regrouped and reclassified wherever necessary to conform to the requirements of applicable regulations and guidelines.
- 4 The above unaudited financial results were reviewed by the Audit Committee and were 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 under Reserve Bank of India Act, 1934.
- 5 There was a change in shareholdings, control and management of the company in September 2025. The company has disclosed details of changes to the stock exchange and on company's website i.e. www.sitaenterprises.com.

Place: Mumbai
Date: 28/05/2026




Harsh Gandhi
Executive Director, DIN : 10910559
Sita Enterprises Limited

SITA ENTERPRISES LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

Rupees in Lakhs

PARTICULARS	For the year ended 31-03-2026	For the year ended 31-03-2025
Cash Flow from Operating Activities:		
Net profit before tax and Extraordinary items	525.38	124.12
Net (gain) / loss on sale of investments	(474.01)	(101.23)
Depreciation	-	-
(Profit)/Loss on sale of fixed assets	-	-
Operating Profit Before Working Capital Changes	51.37	22.89
Adjustments for:		
Loans	(345.39)	(77.86)
Other Financial Assets	-	21.70
Current Tax Assets (Net)	(57.13)	(0.71)
Financial Liabilities	0.40	-
Non Financial Liabilities	62.50	(2.75)
Cash Generated from Operations	(288.25)	(36.73)
Direct Taxes paid (net)	(73.24)	(11.71)
Net Cash from Operating Activities.....A	(361.49)	(48.44)
Cash Flow from investing Activities		
Purchase of Fixed Asset	-	-
Sale of Fixed Assets	-	-
Purchase of investment	(4,576.56)	(1,696.10)
Sale of investment	5,037.69	1,757.89
Net Cash Used in investing Activities.....B	461.13	61.79
Cash Flow from Financing Activities:		
Net Cash Flow from Financing Activities...C		
Net increase/(decrease) in Cash and Cash equivalents (A+B+C)	99.64	13.35
Cash and Cash equivalents Opening Balance	21.71	8.36
Cash and Cash equivalents Closing Balance	121.35	21.71

For Sita Enterprises Limited

[Signature]
Director/Authorised Signatory

SITA ENTERPRISES LIMITED**Statement of Assets and Liabilities as at 31.03.2026**

(Rs. In Lakhs)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
I ASSETS		
1 Financial Assets		
Cash and Cash Equivalents	121.35	21.71
Loans	777.39	432.00
Investments	1,109.76	1,006.28
	2,008.50	1,459.99
2 Non Financial Assets		
Current Tax Assets (Net)	68.98	11.85
Investment Property	-	90.60
	68.98	102.45
TOTAL ASSETS	2,077.48	1,562.44
II LIABILITIES AND EQUITY		
1 Liabilities		
Financial Liabilities		
Sundry Payables	0.59	0.19
Non Financial Liabilities		
Current Tax Liabilities	74.00	11.50
Contingent Provisions	2.50	2.50
2 Equity		
Equity Share Capital	300.00	300.00
Other Equity	1,700.39	1,248.25
TOTAL LIABILITIES AND EQUITY	2,077.48	1,562.44

For Sita Enterprises Limited


Director/Authorised Signatory

To
The Board of Directors of Sita Enterprises Limited

Independent Auditor's Report on the Audit of Standalone Financial Results

Opinion

1. We have audited the standalone annual financial results of Sita Enterprises Limited (hereinafter referred to as the 'Company') for the year ended March 31, 2026 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date (together referred to as the "financial results"), attached herewith, being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules hereunder, 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.

Board of Directors' Responsibilities for the Financial Results

4. These financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company and the statement of assets and liabilities and the statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
5. In preparing the financial results, the Board of Directors of the Company is responsible for assessing the ability of the Company 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.
6. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

7. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are 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 SAs 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 results.

8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the financial results, 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 adequate internal financial controls with reference to financial statements in place 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 Board of Directors.
 - Conclude on the appropriateness of the Board of Directors 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 ability of the Company 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.
9. We communicate with those charged with governance of the Company 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

10. The financial results include the results for the quarters ended March 31, 2026 and March 31, 2025 being the balancing figures 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 respective financial year, which were subject to limited review by us. Our opinion on the audit of the financial results for the period is not modified in respect of this matter.

For **Patel Shah & Joshi**
Chartered Accountants,
Firm Registration No.107768W

YUTI
SANGHVI

Yuti Sanghvi
Partner
Membership No. 601876
UDIN: 26601876AXBLNO8717

Date: May 28, 2026

Place: Mumbai