

SLESHA COMMERCIAL LIMITED

Office B Wing, 12th Flr, Parinee Crescenzo Kautilya Bhawan-2, G-Block, Bandra Kurla Complex Mumbai-400051
Website: www.sleshacommercialltd.com | Email id: roc.shivamtechno@gmail.com
CIN: L74140MH1985PLC266173

Date: 11th November, 2025

To,

Metropolitan Stock Exchange of India Limited Vibgyor Towers, 4 th Floor, Plot No C 62, G - Block, Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E), Mumbai – 400 098	The Calcutta Stock Exchange Limited 7, Lyons Range, Dalhousie Kolkata – 700 001
ISIN: INE205S01019 Symbol: SLESHA	

Subject: Outcome of Board Meeting held on Tuesday, 11th November, 2025

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company at its meeting held today i.e. **Tuesday, 11th November, 2025**, has, inter alia, considered and approved the unaudited standalone financial results of the Company for the quarter and half year ended 30th September, 2025.

Accordingly, we enclose herewith a copy of the said financial results as reviewed by the Audit Committee along with the Limited Review Report for the said period issued by the Statutory Auditors of the Company.

The Board Meeting commenced at 2.30 p.m. and concluded at 2:45 p.m.

We request you to disseminate the above information on your website as you may deem appropriate.

Thanking you,

Yours Faithfully,

For Slesha Commercial Limited

Deepak Kharwad
Director
DIN: 08134487

Enclosures: as above



LIMITED REVIEW REPORT

(Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,

The Board of Directors
Slesha Commercial Limited
Office B Wing, 12th Flr, Parinee Crescenzo,
Kautilya Bhawan-2, G-Block,
Bandra Kurla Complex Mumbai-400051.

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of Slesha Commercial Limited ("the Company") for the quarter and half year ended 30th September 2025 and the Standalone Unaudited Year to Date Results for the period 1st April 2025 to 30th September 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited interim standalone financial information which 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 an opinion 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatements. 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.



4. Based on our review conducted as stated 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 Indian Accounting Standards 34 (Ind AS-34) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For T D K & Co.
Chartered Accountants
Firm Registration No: 109804W

CA Neelanj Shah

Membership No. 121057

UDIN: 25121057BMJHWW1791

Place: Mumbai

Date: 11/11/2025



Slesha Commercial Limited (CIN: L74140MH1985PLC266173)							
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Website: www.sleshacommercialtd.com Email id: roc.shivamtechno@gmail.com							
STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025							
SN	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	6 month ended	Corresponding 6 months ended in the previous year	(Rs in Lakhs except for Earnings Per Share) Previous year ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Unaudited	Unaudited	Unaudited	Un-Audited	Unaudited	Audited
1	Income						
	(a) Revenue From Operations	0.00	0.00	0.000	0.00	0.600	19.600
	(b) Other Income	15.930	11.49	2.310	27.42	2.310	100.84
	Total Revenue	15.930	11.49	2.310	27.42	2.910	120.44
2	Expenses						
	(a) Cost of materials consumed	0.000	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	0.000	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.000	0.00	0.00	0.00	0.00	0.00
	(d) Finance Cost	0.059	0.19	0.002	0.25	0.037	18.30
	(e) Employee Benefits Expenses	0.180	3.60	0.450	3.78	0.600	2.00
	(f) Depreciation and amortisation expense	0.000	0.00	0.00	0.00	0.00	0.00
	(d) Advertising Expenses	0.177	0.16	0.00	0.34	0.00	0.00
	(e) Professional Fees	0.000	0.00	0.00	0.00	0.00	0.00
	(g) Listing fees	0.000	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.968	0.000	0.336	0.968	0.636	1.280
	Total Expenses	1.383	3.95	0.788	5.330	1.273	21.580
3	Profit / (Loss) before exceptional and extraordinary items and tax (1-2)	14.547	7.541	1.522	22.087	1.637	98.860
4	Exceptional Items	0.000	0.000	0.000	0.000	0.000	0.000
5	Profit / (Loss) before extraordinary items and tax (3-4)	14.547	7.541	1.522	22.087	1.637	98.860
6	Extraordinary Items	0.000	0.000	0.000	0.000	0.000	0.000
7	Profit / (Loss) before Tax (5-6)	14.547	7.541	1.522	22.087	1.637	98.860
	Tax Expenses						
	(a) Current Tax	5.500	0.000	0.380	5.500	0.416	(19.97)
	(b) Deferred Tax	0.000	0.000	0.000	0.000	0.000	12.24
8	Total Tax Expenses	5.500	0.000	0.380	5.500	0.416	0.00
9	Profit/ (Loss) from continuing operations (7-8)	9.047	7.541	1.142	16.587	1.221	91.13
10	Profit/ (Loss) for a period from dis-continuing operations						
11	Tax Expenses of discontinued operations						
12	Profit/ (Loss) from dis-continuing operations (after tax) (10-11)	0.000	0.000	0.000	0.000	0.000	0.000
13	Net Profit/(Loss) (9+12)	9.047	7.541	1.142	16.587	1.221	91.13
14	Other Comprehensive Income/(Loss)						
	(A.) (i) Amount of Items that will not be reclassified to profit or loss	0.000	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.00	0.00	0.00	0.00	0.00
	(B.) (i) Amount of Items that will be reclassified to Profit or Loss	0.000	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.000	0.00	0.00	0.00	0.00	0.00
15	Total Comprehensive income for the period (comprising profit/(loss) and other comprehensive income for the period) (13+14)	9.047	7.541	1.14	16.59	1.22	91.13
16	Paid up Equity Share Capital (Face Value of Rs 10/- each)	304.900	304.90	304.90	304.90	304.90	304.90
17	Earning Per Share (For continuing operations)						
	(a) Basic	0.297	0.247	0.037	0.544	0.040	2.99
	(b) Diluted	0.297	0.247	0.037	0.544	0.040	2.99

Notes :

1. The above unaudited financial results for the quarter and half year ended September 30, 2025 have been reviewed by the Audit Committee and its recommendation have been approved by the Board of Directors at its meeting held on 11th November, 2025.

2. The Statutory Auditor of the company has carried out a Limited review of the financial results for the quarter and half year ended 30th September 2025 in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015. There is no qualification in the Limited Review Report issued for the said period.

3. The Company has no separate reportable segment; hence segment reporting is not applicable to the company.

4. The Standalone Financial Results of the company for the quarter and half year ended 30th September, 2025 are available on the Company's website www.sleshacommercialtd.com and on the website of the stock exchange where the shares of the Company are listed.

Date: 11th November, 2025
Place: Mumbai

For and on behalf of
Slesha Commercial Limited
Deepak Kharwad
Director & Chairman
DIN-08134487

SLESHA COMMERCIAL
LIMITED

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2025				
Sr.No.	STATEMENT OF ASSETS AND LIABILITIES	(Rs. In Lakhs)		
		As at Current year ended (Standalone)	As at Previous year ended	
		30.09.2025	31.03.2025	
	Particulars	(Un-Audited)	(Audited)	Rs.
A	ASSETS			
1	Non-Current Assets			
	Property, plant and equipment	0.01	0.01	
	Capital work-in-progress	-	-	
	Investment property	-	-	
	Goodwill	-	-	
	Other intangible assets	-	-	
	Intangible assets under development	-	-	
	Biological assets other than bearer plants	-	-	
	Investments accounted for using equity method	-	-	
	Non- Current Financial Assets			
	Non-current investments	-	-	
	Trade receivables, non-current	-	-	
	Loans, non-current	-	-	
	Other non-current financial assets	0.01	0.01	
		Total non-current financial assets	0.01	0.01
	Deferred tax assets (net)	12.27	12.27	
	Other non-current assets	-	-	
		Total non-current assets	12.28	12.28
2	Current assets			
	Inventories	-	-	
	Current financial asset			
	Current investments	223.13	289.15	
	Trade receivables, current	-	3.30	
	Cash and cash equivalents	1.69	25.46	
	Bank balance other than cash and cash equivalents	1.00	-	
	Loans, current	642.86	431.86	
	Other current financial assets	12.44	-	
		Total current financial assets	881.12	749.77
	Current tax assets (net)	-	-	
	Other current assets	77.14	79.04	
		Total current assets	958.26	828.81
3	Non-current assets classified as held for sale	-	-	
4	Regulatory deferral account debit balances and related deferred tax Assets	970.54	841.08	
	Total assets			
	Equity and liabilities			
1	Equity			
	Equity attributable to owners of parent			
	Equity share capital	304.90	304.90	
	Other equity	58.38	41.79	
		363.28	346.69	
	Total equity attributable to owners of parent			
	Non controlling interest	-	-	
		363.28	346.69	
	Total equity			
2	Liabilities			
	Non-current liabilities			
	Non-current financial liabilities			
	Borrowings, non-current	-	-	
	Trade payables, non-current	-	-	
	Other non-current financial liabilities	-	-	
		Total non-current financial liabilities	-	-
	Provisions, non-current	-	-	
	Deferred tax liabilities (net)	-	-	
	Deferred government grants, Non-current	-	-	
	Other non-current liabilities	-	-	
		Total non-current liabilities	-	-
	Current liabilities			
	Current financial liabilities			
	Borrowings, current	578.92	471.60	
	Trade payables, current	-	-	
	Short Term Borrowing	-	-	
	Other current financial liabilities	-	-	
		Total current financial liabilities	578.92	471.60
	Other current liabilities	-	-	
	Provisions, current	28.35	22.80	
	Current tax liabilities (Net)	-	-	
	Deferred government grants, Current	-	-	
		Total other current liabilities	607.26	22.80
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-	
4	Regulatory deferral account credit balances and related deferred tax liability	1,186.18	-	
		Total Liabilities	970.54	841.08
	Total equity and liabilities			



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			(Rs. In Lakhs)
Sr.No.	STATEMENT OF CASH FLOW		STANDALONE
	Particulars	Half year ended (Standalone)	Previous year ended (Standalone)
		30.09.2025	31.03.2025
		(Un-Audited)	(Audited)
A	Cash flow from operating activities		
	Profit/(Loss) before tax	22.09	98.86
	Adjustments for:		
	Depreciation and amortization expense	-	-
	Sundry Balances W/off	-	-
	Sundry Balances W/off	-	-
	Finance income	-	-
	Finance cost	0.25	18.30
	Adjustment during the year	-	-
	Operating profits before working capital changes	22.33	117.16
	Adjustments for changes in:		
	(Increase)/ Decrease in Trade receivables	3.30	311.06
	(Increase)/ Decrease in Inventories	-	-
	(Increase)/ Decrease other Financial Asset	(12.44)	-
	Increase/ (Decrease) in Loans	-	(361.86)
	Increase/ (Decrease) in Trade payables	-	-
	(Increase)/ Decrease in other non current asset	-	(0.15)
	(Increase)/ Decrease in other current asset	1.90	(79.04)
	Increase/(Decrease) in Provision	0.05	4.12
	Increase/(Decrease) in Borrowings	-	-
	Increase/(Decrease) in other current Liabilities and Provision for exps	-	401.20
	Cash generated from operations	15.14	275.33
	Income Taxes paid	-	-
	Net cash inflow/(outflow) from operating activities	15.14	392.49
B	Cash flow from investing activities		
	Purchase of non-current investments	-	(353.23)
	Sale of current investments	66.02	-
	Short term loans given	(211.00)	-
	Short term loans Repayment received	-	-
	Purchase of Assets	-	-
	Net cash outflow from investing activities	(144.98)	(353.23)
C	Cash Flow from Financing activities		
	Increase/(Decrease) in Short term borrowings	107.32	-
	Increase/(Decrease) in Long term borrowings	-	-
	Finance Cost	(0.25)	(18.30)
	Proceeds from Short Term Borrowings	-	-
	Net cash inflow/(outflow) from Financing activities	107.08	(18.30)
	Net Increase/(Decrease) in Cash and Cash Equivalents	(22.76)	20.96
	Cash and cash equivalents at the beginning of the financial year	25.46	4.50
	Cash and cash equivalents at the end of the financial year	2.69	25.46
	Cash and cash equivalents comprise of:		
	Cash in Hand	1.69	1.69
	Bank Balances (Current Accounts)	1.00	23.76




SLESHA COMMERCIAL LIMITED
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