HB PORTFOLIO LIMITED

Regd. Office : Plot No. 31, Echelon Institutional Area, Sector - 32, Gurugram -122001 (Haryana)
Ph.:0124-4675500, Fax:0124-4370985, E-mail:corporate@hbportfolio.com
Website : www.hbportfolio.com, CIN : L67120HR1994PLC034148

10th August, 2026 **Listing Centre**

The Listing Department
BSE Limited,
Pheroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

Scrip Code: 532333

Sub: Outcome of Board Meeting held on 10th August, 2026 and forwarding of Un-Audited Financial Results for the First Quarter ended on 30th June, 2026

Dear Sir/ Madam,

Pursuant to Regulation 30 and 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), this is to inform you that the Board of Directors in its meeting held today i.e. 10th August, 2026 inter-alia, transacted the following business:

1. Considered and approved the Un-Audited Financial Results (Standalone and Consolidated) for the first quarter ended 30th June, 2026.

   A copy of duly signed Un-Audited Financial Results for the first quarter ended 30th June, 2026 along with Limited Review Report are enclosed herewith.

2. Declared Interim Dividend of Rs. 1.25/- (Rupee One and Twenty-Five Paise only) per Equity Share (i.e. 12.5% on the face value of Rs. 10/- each) for the Financial Year 2026-27.

Pursuant to Regulation 42 of the SEBI Listing Regulations, the Company has fixed 14th August, 2026 as the Record Date for the purpose of determining the members eligible to receive Interim Dividend for the Financial Year 2026-27.

The Interim Dividend shall be paid by the Company on or before 08th September, 2026.

The Board Meeting commenced at 03:30 P.M. and concluded at 04:27 P.M.

The above information will also be made available on the website of the Company https://www.hbportfolio.com.

You are requested to take note of same.
Thanking you,

Yours faithfully,
For HB Portfolio Limited

HB PORTFOLIO LTD GURUGRAM

Meenu Papreja
(Company Secretary & Compliance Officer)
M. No. F11607

N.C. AGGARWAL & CO.
CHARTERED ACCOUNTANTS
102, Harsha house, Karampura Commercial Complex,
New Delhi-110 015. Ph: (O) 25920555-556 (R) 25221561
E-Mail: nc.aggarwal@gmail.com

Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of the Company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
HB PORTFOLIO LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of HB Portfolio Limited ('the Company') for the quarter ended 30th June 2026 ('the statement'), being submitted by the Company pursuant to the requirement of Regulations 33 of 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, as amended, 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 statements 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 financial statements are free of material misstatement. 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 Standards on Auditing 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 applicable Indian Accounting Standards ("Ind AS") as specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For N.C. Aggarwal & Co.
Chartered Accountants
Firm Registration No. 003273N

N.C. AGGARWAL & CO. NEW DELHI CHARTERED ACCOUNTANTS

G. K. Aggarwal
Partner
M. No. 086622
Date: 10th August, 2026
Place: Gurugram
UDIN: 26086622HBYEUZ7851

HB PORTFOLIO LIMITED
CIN: L67120HR1994PLC034148
Registered Office: Plot No.31, Echelon Institutional Area, Sector 32, Gurugram- 122001, Haryana
Ph.: +91-124-4675500, Fax No.: +91-124-4370985
E-mail : corporate@hbportfolio.com, Website: www.hbportfolio.com
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE QUARTER ENDED 30TH JUNE,2026

(Rs. in Lakhs)

S.No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1.	**Income**				
	a) Revenue from Operations	810.82	792.71	534.34	1264.76
	b) Other Income	5.68	1.58	0.37	2.69
	Total Income	**816.50**	**794.29**	**534.71**	**1267.45**
2.	**Expenses**				
	a) Purchase of Stock-in-Trade	0.00	743.90	0.00	743.90
	b) Employee benefit expense	49.89	59.46	48.70	200.98
	c) Finance Costs	0.72	0.87	1.30	4.33
	d) Depreciation and amortisation expense	6.15	2.84	7.35	24.64
	e) Other expenses	15.35	51.08	23.33	119.22
	f) Net loss on fair value changes of Investments	0.00	263.28	0.00	12.13
	Total Expense	**72.11**	**1121.43**	**80.68**	**1105.20**
3.	**Profit/(Loss) before tax (1-2)**	744.39	(327.14)	454.03	162.25
4.	**Tax Expense**				
	a) Current tax	7.66	(26.01)	61.50	15.92
	b) Deferred tax / (Credit)	55.08	(29.55)	13.37	1.22
	Total Tax Expenses	**62.74**	**(55.56)**	**74.87**	**17.14**
5.	**Profit/(Loss) for the period (3-4)**	**681.65**	**(271.58)**	**379.16**	**145.11**
6.	**Other Comprehensive Income**				
	(i) Items that will not be reclassified to profit or loss				
	- Remeasurement gain/ (losses) on defined benefit plan	0.00	9.52	0.00	9.52
	- Net Fair Value changes of Investments at FVTOCI	1177.08	(2074.23)	226.96	(2322.68)
	- Income tax relating to above mentioned item	(168.22)	318.99	(50.94)	357.05
	Other Comprehensive Income	**1008.86**	**(1745.72)**	**176.02**	**(1956.11)**
7.	**Total Comprehensive Income for the period (5+6)**	**1690.51**	**(2017.30)**	**555.18**	**(1811.00)**
8.	Paid-up Equity Share capital (Rs. 10/- per share)	1076.42	1076.42	1076.42	1076.42
9.	Reserves excluding Revaluation Reserves	NA	NA	NA	19593.28
10.	Earnings Per Equity Share (EPS)- Not Annualised (Rs.)				
	a) Basic	6.33	(2.52)	3.52	1.35
	b) Diluted	6.33	(2.52)	3.52	1.35

See accompanying notes to the Financial Results.

HB PORTFOLIO LTD. GURUGRAM

	Standalone Segment -Wise Revenue, Results	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1.	**Segment Revenue (Revenue from Operations)**				
	a) Segment - Financial Services	810.82	39.30	534.34	511.35
	b) Segment - Commodities Trading	0.00	753.41	0.00	753.41
	c) Unallocated Segments	5.68	1.58	0.37	2.69
	Total - Revenue from Operations	**816.50**	**794.29**	**534.71**	**1267.45**
2.	**Segment Results**				
	Profit/(Loss) before Tax and interest from each segment				
	a) Segment - Financial Services	745.11	(335.78)	455.33	157.07
	b) Segment - Commodities Trading	0.00	9.51	0.00	9.51
	Total	**745.11**	**(326.27)**	**455.33**	**166.58**
	Less: a) Finance Costs	0.72	0.87	1.30	4.33
	b) Other unallocable expenditure net off unallocable income	0.00	0.00	0.00	0.00
	Total Profit Before Tax	**744.39**	**(327.14)**	**454.03**	**162.25**
3.	**Segment Assets**				
	a) Segment - Financial Services	23011.35	21108.37	24,091.65	21108.37
	b) Segment - Commodities Trading	0.03	0.03	0.08	0.03
	c) Unallocated Segments	56.33	69.77	0.00	69.77
	Total	**23067.71**	**21,178.17**	**24,091.73**	**21,178.17**
4.	**Segment Liabilities**				
	a) Segment - Financial Services	623.30	419.76	863.49	419.76
	b) Segment - Commodities Trading	0.00	0.00	0.00	0.00
	c) Unallocated Segments	56.83	61.34	57.36	61.34
	Total	**680.13**	**481.10**	**920.85**	**481.10**

See accompanying notes to financial results

HB PORTFOLIO LTD
GURUGRAM

Notes:

1. The above Standalone Financial Results prepared and presented pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, have been reviewed by the Audit Committee in its meeting held on 10th August, 2026 and were approved by the Board of Directors in its meeting held on that date.
2. The Company has two primary business segments viz. financial services and commodities trading.
3. These Standalone Financial Results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
4. The Statutory Auditors have carried out Limited Review of the Standalone Financial Results of the Company for the first quarter ended 30th June, 2026 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified opinion on these results.
5. Revenue from Operations for quarter ended 30th June, 2026 includes dividend amounting to Rs. 338.62 lakhs (Rs.338.62 lakhs in Corresponding quarter ended 30th June, 2025) received from Taurus Asset Management Company Limited (a material subsidiary of the Company).
6. The figures for the quarter ended 31st March, 2026 as reported in these Standalone Financial Results are the balancing figures between the audited figures in respect of the full previous financial year and the published year to date figures upto third quarter of the previous financial year. The figures upto the end of the third quarter of previous financial year had only been reviewed and not subject to audit.
7. The Government of India vide notification dated 21st November, 2025 had notified the implementation framework in respect of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, which consolidate and replace 29 (twenty-nine) existing labour laws. The Ministry of Labour and Employment had also published draft Central Rules and FAQs to facilitate the assessment of the financial impact arising from New Labour Codes. The said central rules have been made effective w.e.f. 08th May, 2026.

   Based on the assessment carried out by the Company and on the basis of information presently available, in line with the guidance issued by the Institute of Chartered Accountants of India, the incremental impact of the aforesaid changes on employee benefits liability is not material and has been recognised in the financial results for the quarter and year ended 31st March, 2026. The Company has recognised the provision of Gratuity / Earned Leave amounting to Rs. 2.84 Lakhs under the Employee Benefits Expenses.

   The Company will continue to monitor further developments relating to the Labour Codes and evaluate the impact, if any, in future on the measurement of employee benefits liability.
8. Previous Period/year figures have been regrouped and/ or rearranged, wherever necessary to make them comparable with the current period/year.
9. The Board of Directors of the Company at its meeting held on 10th August, 2026 has approved an Interim Dividend of Rs. 1.25/- (Rupee One and Twenty-Five Paise) per Equity Share (Face Value of Rs. 10/- each) for the Financial Year 2026-27.

HB PORTFOLIO LTD. GURUGRAM

For HB Portfolio Ltd.

Anil Goyal
(Managing Director)
DIN: 00001938

Place : Gurugram
Date : 10th August, 2026

N.C. AGGARWAL & CO.
CHARTERED ACCOUNTANTS
102, Harsha house, Karampura Commercial Complex,
New Delhi-110 015. Ph: (O) 25920555-556 (R) 25221561
E-Mail: nc.aggarwal@gmail.com

Independent Auditor's Review Report on Quarterly Unaudited Consolidated Financial Results of the Company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
HB PORTFOLIO LIMITED

1. We have reviewed the accompanying statement of unaudited consolidated financial results of HB Portfolio Limited ('the Holding Company') and its Subsidiaries (the Holding Company and its Subsidiaries together referred to as " the Group"), and its associate for the quarter ended 30th June 2026 ('the statement'), being submitted by the Holding Company pursuant to the requirement of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations).

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding 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, as amended, read with relevant rules issued there under 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 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 statement is free of material misstatement. 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 Standards on Auditing 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.

   We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulations 33(8) of the Listing Regulations, to the extent applicable.

4. The statement includes the result of:

   Subsidiaries/ entities under common control:
   HB Securities Limited
   HB Corporate Services Limited
   Taurus Asset Management Company Limited

N.C. AGGARWAL & CO. NEW DELHI CHARTERED ACCOUNTANTS

Taurus Investment Trust Company Limited
Infinix9 Hotels & Resorts Private Limited
Infinix9 Hospitality LLP

Associate:
Marwanjee Securities Limited

5. Based on our review conducted and procedures performed as stated in Paragraph 3 above and based on the consideration referred to in paragraph 6 below, 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 applicable Indian Accounting Standards ("Ind AS") as specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and polices has not disclosed the information required to be disclosed in terms of Regulations 33 of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying statement includes unaudited interim financial results and other unaudited financial information in respect of one subsidiary whose financial statement reflects total revenue of Rs. 551.44 Lakhs, total net profit after tax of Rs. 159.52 Lakhs and total comprehensive income of Rs. 190.84 Lakhs for the quarter ended 30th June 2026, as considered in the statement which have been reviewed by other auditor. These unaudited interim financial results/ statements and other financial information of the above subsidiary have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of the subsidiary is based solely on the report of such auditor and the procedures performed by us as stated in paragraph 3 above. Our Conclusion on the Statement is not modified in respect of above matter.

7. The accompanying Statement includes unaudited interim financial results/ statements and other unaudited financial information in respect of:
   i. 5 subsidiaries/ entities under common control, whose interim financial results/ statements and other financial information reflects total revenue of Rs. 12.18 Lakhs, total net loss after tax of Rs. 5.30 Lakhs and total comprehensive income of Rs. 9.92 Lakhs, for the quarter ended 30th June 2026.

   ii. One associate, whose interim financial results/ statements and other financial information reflect the Group's share of net profit after tax of Rs. 67.07 lakhs and Group's share of total comprehensive income of Rs. 176.87 Lakhs for the quarter ended 30th June 2026.

   The unaudited interim financial results/ statements and other financial information of these subsidiaries and associate have not been reviewed by their auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries and associate, is based solely on such unaudited interim financial results/ statements and other financial information. According to the information and explanations given to us by the Management, these interim financial results/ statements and other financial information are not material to the Group.

   Our Conclusion on the Statement is not modified in respect of our reliance on the interim financial results/ statements and other financial information certified by the Management.

N.C. AGGARWAL & CO. NEW DELHI CHARTERED ACCOUNTANTS

8. Based on our review conducted as above, and based on the consideration of matters referred to in Paragraph 3 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 applicable Indian Accounting Standards ("Ind AS") as specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For N.C. Aggarwal & Co.
Chartered Accountants
Firm Registration No. 003273N

G. K. Aggarwal
Partner
M. No. 086622
Date: 10th August, 2026
Place: Gurugram
UDIN: 26086622EQUCFV4346

HB PORTFOLIO LIMITED
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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

(Rs. in Lakhs)

S.No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1.	**Income**				
	a) Revenue from Operations	1035.76	1174.99	769.52	2679.63
	b) Other Income	13.82	14.29	5.08	33.16
	Total Income	1049.58	1189.28	774.60	2712.79
2.	**Expenses**				
	a) Purchase of Stock-in-Trade	0.00	743.90	0.00	743.90
	b) Employee benefit expense	284.79	290.35	264.95	1051.34
	c) Finance Costs	4.70	5.01	2.07	11.45
	d) Depreciation and amortisation expense	18.95	16.08	21.13	72.88
	e) Other expenses	130.12	165.82	143.71	649.32
	f) Net loss on fair value changes of Investments	0.00	323.04	0.00	0.00
	Total Expense	438.56	1544.20	431.86	2528.89
3.	**Profit/(Loss) Before Tax (1-2)**	611.02	(354.92)	342.74	183.90
4.	**Tax Expense**				
	a) Current tax	39.98	5.47	101.18	113.53
	b) Deferred tax	73.79	(56.00)	32.92	50.10
	c) Income Tax for earlier Year	0.00	0.00	(4.34)	0.00
	Total Tax Expense	113.77	(50.53)	129.76	163.63
5.	**Profit/(Loss) for the period (3-4)**	497.25	(304.39)	212.98	20.27
6.	**Add: share of profit from associate (Net)**	67.07	(39.55)	6.79	7.67
7.	**Profit for the period (5+6)**	564.32	(343.94)	219.77	27.94
8.	**Other comprehensive income**				
	(i) Items that will not be reclassified to profit or loss				
	(a) Remeasurement gain/ (losses) on defined benefit plan	0.00	19.63	0.00	19.63
	- Income tax relating to above mentioned item	0.00	(2.34)	0.00	(2.34)
	(b) Net Fair Value changes of Investments at FVTOCI	1232.80	(2081.63)	269.69	(2332.33)
	Less: Income tax effect on above	(177.40)	332.77	(57.69)	373.68
	(c) Share of Equity Accounted Investee	176.87	(13.30)	256.18	151.87
	Other Comprehensive Income	1232.27	(1744.87)	468.18	(1789.49)
9.	**Total Comprehensive Income for the period (7+8)**	1796.59	(2088.81)	687.95	(1761.55)
	Profit for the year attributable to:				
	Owners of the Company	562.76	(343.68)	217.91	27.17
	Non Controlling Interests	1.56	(0.26)	1.86	0.77
	Other Comprehensive Income for the year attributable to:				
	Owners of the Company	1231.92	(1744.87)	468.06	(1789.49)
	Non Controlling Interests	0.35	0.00	0.12	0.00
	Total Comprehensive Income for the year attributable to:				
	Owners of the Company	1794.68	(2088.55)	685.97	(1762.32)
	Non Controlling Interests	1.91	(0.26)	1.98	0.77
10.	Paid-up equity share capital (Rs. 10/- per share)	1076.42	1076.42	1076.42	1076.42
11.	Other Equity	NA	NA	NA	24678.18
12.	Earnings per Share (EPS)- not annualised (Rs.)				
	a) Basic	5.24	(3.20)	2.04	0.26
	b) Diluted	5.24	(3.20)	2.04	0.26

See accompanying notes to financial results

HB PORTFOLIO LTD GURUGRAM

	Consolidated Segment -wise Revenue ,Results	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)
1.	**Segment Revenue**				
	a) Segment - Financial Services	1035.76	421.58	769.52	1926.22
	b) Segment - Commodities Trading	0.00	753.41	0.00	753.41
	c) Unallocated Segments	13.82	14.29	5.08	33.16
	Total - Revenue from Operations	**1049.58**	**1189.28**	**774.60**	**2712.79**
2.	**Segment Results**				
	Profit/(Loss) before tax & finance cost from each segment				
	a) Segment - Financial Services	615.72	(359.42)	344.81	185.84
	b) Segment - Commodities Trading	0.00	9.51	0.00	9.51
	Total	**615.72**	**(349.91)**	**344.81**	**195.35**
	Less: - a) Finance Costs	4.70	5.01	2.07	11.45
	b) Other un-allocable (income) expenditure	0.00	0.00	0.00	0.00
	Total Profit Before Tax	**611.02**	**(354.92)**	**342.74**	**183.90**
3.	**Segments Assets**				
	a) Segment - Financial Services	28,715.34	26,745.16	29,613.72	26,745.16
	b) Segment - Commodities Trading	0.03	0.03	0.08	0.03
	c) Unallocated Segments	118.41	128.02	29.94	128.02
	Total	**28,833.78**	**26,873.21**	**29,643.74**	**26,873.21**
4.	**Segments Liabilities**				
	a) Segment - Financial Services	1,055.74	890.38	1,124.28	890.38
	b) Segment - Commodities Trading	0.00	0.00	0.00	0.00
	c) Unallocated Segments	157.46	158.89	138.39	158.89
	Total	**1,213.20**	**1,049.27**	**1,262.67**	**1,049.27**

HB PORTFOLIO LTD.
GURUGRAM

Notes:

1. The above Consolidated Financial Results prepared and presented pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee in its meeting held on 10th August, 2026 and were approved by the Board of Directors in its meeting held on that date.
2. The Company has two primary business segments viz.financial services and commodities trading.
3. The Consolidated Financial Results include financial results of following subsidiaries & associate: -

S.No.	Name of Company	% shareholding / ownership and voting power of HB Portfolio Limited	Consolidated as
1	**HB Securities Limited**	**100.00**	**Subsidiary**
2	**HB Corporate Services Limited**	**97.40**	**Subsidiary**
3	**Taurus Asset Management Company Limited**	**99.99**	**Subsidiary**
4	**Taurus Investment Trust Company Limited**	**80.39**	**Subsidiary**
5	**Merwanjee Securities Limited ***	**48.00**	**Associate**
6	**Infinix9 Hotels & Resorts Private Limited**	**100.00**	**Subsidiary**
7	**Infinix9 Hospitality LLP ****	**99.95**	

(*) Associate through Company's subsidiary namely HB Securities Limited.

(**) Infinix9 Hotels & Resorts Private Limited is having ownership of 99.95 % in Infinix9 Hospitality LLP

4. These Consolidated Financial Results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable. The consolidated financial results of the Company and its subsidiaries & associates have been prepared as per Ind AS 110 "Consolidated Financial Statements" as notified by the Ministry of Corporate Affairs.
5. The Statutory Auditors have carried out Limited Review of the Consolidated Financial Results of the Company for the first quarter ended 30th June 2026 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified opinion on these results.
6. The figures for the quarter ended 31st March, 2026 as reported in these Consolidated Financial Results are the balancing figures between the audited figures in respect of the full previous financial year and the published year to date figures upto third quarter of the previous financial year. The figures upto the end of the third quarter of previous financial year had only been reviewed and not subject to audit.
7. The Government of India vide notification dated 21st November, 2025 had notified the implementation framework in respect of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, which consolidate and replace 29 (twenty-nine) existing labour laws. The Ministry of Labour and Employment had also published draft Central Rules and FAQs to facilitate the assessment of the financial impact arising from New Labour Codes. The said central rules have been made effective w.e.f. 08th May, 2026.

   Based on the assessment carried out by the Group and on the basis of information presently available, in line with the guidance issued by the Institute of Chartered Accountants of India, the incremental impact of the aforesaid changes on employee benefits liability is not material and has been recognised in the financial results for the quarter and year ended 31st March, 2026. The Group has recognised the provision of Gratuity/ Earned Leave amounting to Rs. 23.79 Lakhs under the Employee Benefits Expenses.

   The Group will continue to monitor further developments relating to the Labour Codes and evaluate the impact, if any, in future on the measurement of employee benefits liability.
8. Previous Period/year figures have been regrouped and/or rearranged, wherever necessary to make them comparable with the current period/ year.
9. The Board of Directors of the Parent company at its meeting held on 10th August, 2026 has approved an Interim Dividend of Rs. 1·25 (Rupee One and Twenty- Five Paise) per Equity Share (Face Value of Rs. 10/- each) for the Financial Year 2026-27.

HB PORTFOLIO LTD. GURUGRAM

For HB Portfolio Ltd.

Anil Goyal
(Managing Director)
DIN: 00001938

Place : Gurugram
Date : 10th August, 2026