November 03, 2026

To,

Department of Corporate Relationship
BSE Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400 001.
Scrip Code: 539177

National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400051
NSE Symbol – AIIL

Sub: Intimation under Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Ref. Outcome of the Board Meeting held on November 03, 2026

Dear Sir / Madam,

In terms of Regulations 30 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today i.e. on November 03, 2026 have *inter alia* considered and approved Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended on September 30, 2026 along with Limited Review Report. The same enclosed herewith as Annexure - I.

The Board Meeting commenced at 05:00 p.m. and concluded at 06:20 p.m.

You are requested to kindly take note of the above.

Thank you,
For **Authum Investment & Infrastructure Limited**

Dipyanti Ajaykumar Jaiswar

Digitally signed by Dipyanti Ajaykumar Jaiswar
DN: c=IN, o=Personal, title=9550, pseudonym=5daea76c2adf9403ea33fbaaa63abb306, 2.5.4.20=a5c5d8b8d6422c3fb4d0f55c6e1d0ca4e4a9760a54fb4d322ce94558029870b, postalCode=400005, st=Maharashtra, serialNumber=ca3145189c469715cb9da579cdd33c249a08bd0109133f38b7ad8bc02f437fc2, cn=Dipyanti Ajaykumar Jaiswar
Date: 2026.11.03 20:43:38 +05'30'

Dipyanti Jaiswar
Company Secretary & Compliance Officer

Encl: As above.

MAHARAJ N R SURESH & CO LLP
CHARTERED ACCOUNTANTS
No.9, II Lane
II Main Road, Trustpuram
Chennai- 600024

APAS & CO LLP
CHARTERED ACCOUNTANTS
606, 6th Floor, PP City Centre
Road No. 44, Pitampura
Delhi - 110034

Limited Review Report on the unaudited consolidated financial results for the quarter and half year ended September 30, 2026 of Authum Investment & Infrastructure Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of
Authum Investment & Infrastructure Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results **of Authum Investment & Infrastructure Limited** ("the Parent") and its subsidiaries and Associate (the Parent and its subsidiaries and Associate together referred to as 'the Group') for the quarter and half year ended September 30, 2026 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

2. This Statement, which is the responsibility of the Parent's management and approved by Parent's Board of Directors of the company, 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 the circulars, guidelines and direction issued by the Reserve Bank of India ("RBI") from time to time applicable to NBFC ("RBI Guidelines") and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. 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 Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India (ICAI). 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 is limited primarily to inquiries of the Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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Trustpuram
Kodambakkam
Chennai -24
Chartered Accountants

APAS & CO. LLP
FRN-000340C/C400308
New Delhi
CHARTERED ACCOUNTANTS

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4. The Statement includes the results of the following entities:

Sr. No.	Name of Entity	Relationship
1	Open Elite Developers (Formerly Known as Reliance Commercial Finance Limited)	Wholly owned Subsidiary Company
2	Authum Asset Management Company Private Limited	Wholly owned Subsidiary Company
3	India SME Asset Reconstruction Company	Subsidiary company
4	Billion Dream Sports Private Limited	Wholly owned Subsidiary Company
5	Primetek Pens Private Limited (Formerly known as BIC Cello (India) Private Limited)	Wholly owned subsidiary
6	Authum Foundation	Wholly owned subsidiary
7	Wind Crest Realty Private Limited	Wholly Owned Subsidiary (Effective from 06.07.2026)
8	Rivaara labs Private Limited	Associate

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 & 7 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 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

Emphasis of Matter

6. We draw attention to the note no. 4 of the statement which sets out the fact the consolidated financial statement does not include result of following companies although the company holds more than 20% of equity capital of these companies. The management has represented that the investments is of strategic nature and there is no intention to exercise control or have significant influence or participate in the management or affairs of these companies. Therefore, these companies are not considered as associate for consolidation purpose:

Sr. No.	Name of Entity
1	Prataap Snacks Limited
2	Nitco Limited
3	Katra Phytochem India Pvt. Ltd.
4	Onida Electronics Limited (Formerly known as MIRC Electronics Limited)

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7. **Emphasis of Matter specific to Subsidiary Company (Open Elite Developers Private Limited & India SME Asset reconstruction company Limited), we draw attention to Note no. 7 of the statement**

A. Open Elite Developers Limited

i) The unaudited financial results which sets out the fact that, for the quarter and half year ended September 30, 2026, the company has a net profit amounting to Rs 1.30 crores and it has accumulated losses of Rs. 902.35 crores as on September 30, 2026 resulting its net negative net owned fund. These financial cast significant doubt on the company's ability to continue as going concern. However, in view of the comfort provided by Holding company to meet all future obligations of the company and value of its immovable properties, these unaudited financial results of the company for the quarter and half year ended September 30, 2026 have been prepared on a going concern basis.

ii) SEBI vide its order dated August 22, 2024 has levied a penalty amounting to Rs. 25 crores on the Company and further restrained the Company from accessing the securities market and prohibited RCFL from buying, selling or otherwise dealing in securities directly or indirectly for a period of 5 years from the date of the Order. In this regard, the Company has filed an appeal in Hon'ble Securities Appellate Tribunal (SAT) and has got a stay in the matter with condition that Company has to deposit 50% of the penalty imposed before SAT. Company has deposited the same on 09 December 2024. Adjournment was sought by the appellants and the next date of hearing is on 30th November 2026.

iii) In respect of the matters reported in ADT-4 under Section 143(12) of the Companies Act in June 2019 by the then auditors, the matter is still pending with the Ministry of Corporate Affairs (MCA) and we are unable to comment upon the outcome of the matter and its impact.

B. India SME Asset Reconstruction Limited

iv) The results of 36 Trusts (except as stated in para (a) of opinion) have not been consolidated and considered not material since the share of investment of the company in Security Receipts have been written off as per RBI Guidelines. The under-lining investment in these trusts have been valued at NIL in accordance with RBI Guidelines.





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v) The financial of trust having Investment of more than 50% along with Holding company have been considered as subsidiary for the purpose of consolidation. The Investment in Trust more than 20% up to 50% along with holding company have been considered as associate concern for the Purpose of consolidation.

Our report is not modified in respect of the above matters.

8. A) We did not review the interim financial results of seven subsidiaries companies included in the Statement, whose financial results reflect total net profit after tax of Rs. 12.85 crores and Rs. 14.02 crores and total comprehensive income of Rs. 12.85 crores and Rs. 14.02 crores for the quarter and half year ended 30 September 2026, respectively as considered in the Statement. Out of the above, interim financial results of three subsidiaries included in the statement whose financial result reflect total net profit after tax of Rs. 17.96 crores and Rs. 13.83 crores and total comprehensive income of Rs. 17.96 crores and Rs. 13.83 for the quarter and half year ended 30 September 2026, respectively as considered in the statement have been reviewed by one of the joint statutory auditors, Maharaj N R Suresh & Co LLP.

B) We did not review the interim financial results of one Associate included in the statement, whose share of loss of Rs. 5.66 Crores and Rs. 7.66 crores for the quarter and half year ended 30 September 2026.

These interim financial results have been reviewed by one of the joint statutory auditors and other auditors whose review reports have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts included in respect of these subsidiaries is based solely on the review reports of one of joint statutory auditors and other auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of other auditors and one of the joint statutory auditors.

For Maharaj N R Suresh & Co LLP
Chartered Accountants
Firm Registration No. 001931S/S000020

K V Srinivasan
Partner
Membership No: 204368
UDIN: 26204368IQVNKN9339
Place: Mumbai
Date: November 3, 2026

For APAS & CO LLP
Chartered Accountants
Firm Registration No: 000340C/C400308

Rajeev Ranjan
Digitally signed by Rajeev Ranjan
Date: 2026.11.03 19:45:33 +05'30'

Rajeev Ranjan
Partner
Membership No: 535395
UDIN: 26535395QMOBFC7732
Place: New Delhi
Date: November 3, 2026

Authum Investment & Infrastructure Limited

CIN No.: L51109MH1982PLC319008, **Website**: www.authum.com, Email: info@authum.com, Ph: 022-67472117

Registered Office : 707, Raheja Centre, Free Press Journal Marg, Nariman Point, Mumbai - 400021.

Corporate Office : The Ruby, 11th Floor, North-West Wing, Plot 29, Senapati Bapat Marg, Dadar (W), Mumbai - 400028.

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended september 30, 2026

(Rs. In Crores)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Income :**						
	Revenue from operations	680.86	1,471.95	604.91	2,152.81	1,820.05	2,611.63
	Other Income	4.58	16.11	3.94	20.69	13.09	45.10
	Total Income	**685.44**	**1,488.06**	**608.85**	**2,173.50**	**1,833.13**	**2,656.74**
2	**Expenses :**						
	(i) Finance Costs	61.88	64.36	42.49	126.24	63.75	198.80
	(ii) Fees and commission expense	0.83	1.36	0.66	2.19	1.62	3.26
	(iii) Impairment on financial instruments	43.51	69.66	(20.28)	113.17	(2.37)	64.01
	(iv) Cost of Material Consumed	8.50	4.92	-	13.42	-	30.27
	(v) Purchase of Stock in trade	(0.00)	0.54	-	0.54	-	0.87
	(vi) Changes in Inventories of Finished goods, Stock in trade and Work in progress	4.62	4.80	-	9.42	-	13.33
	(vii) Employee Benefits Expenses	28.08	20.82	19.16	48.90	30.40	75.71
	(viii) Depreciation, Amortization and Impairment	9.68	11.36	4.74	21.04	7.82	29.77
	(ix) Others Expenses	28.16	57.88	22.86	86.04	49.14	119.19
		185.25	**235.71**	**69.63**	**420.95**	**150.38**	**535.20**
3	**Profit / (Loss) before exceptional items and tax (1-2)**	500.20	1,252.35	539.22	1,752.55	1,682.76	2,121.53
4	Share of profit /(loss) of Associates	(6.40)	(2.33)	-	(8.73)	-	(2.85)
5	Exceptional items	-	-	-			-
6	**Profit/(Loss) before tax (3-4-5)**	**493.79**	**1,250.02**	**539.22**	**1,743.81**	**1,682.76**	**2,118.67**
7	Tax Expense						
	Current Tax	45.14	7.38	27.31	52.52	35.19	14.31
	Deffered Tax	30.65	131.38	(255.42)	162.03	(62.82)	171.19
	Income Tax for earlier years	-	-	-	-	0.04	0.19
8	**Profit / (Loss) for the period from ordinary activities after tax (6-7)**	**418.00**	**1,111.26**	**767.33**	**1,529.26**	**1,710.34**	**1,932.99**
9	**Other Comprehensive Income**						
	(i) Items that will not be reclassified subsequently to statement of profit & loss						
	- Remeasurement gain/(loss) on defined benefit plan	(0.12)	(0.09)	0.01	(0.21)	(0.28)	0.79
	- Gain / (Loss) on fair value of Equity Instruments	1,177.09	1,748.27	(1,344.54)	2,925.36	(138.21)	(2,289.13)
	- Income tax relating to items that will not be reclassified to profit or loss	(192.69)	(265.10)	(153.27)	(457.79)	13.15	303.28
	- Share of Other Comprehensive Income of Associates accounted using Equity Method	0.01	(0.01)	-	0.00		(0.05)
	(ii) Items that will be reclassified subsequently to the statement of profit & loss	-	-	-			
	Total Other Comprehensive Income for the period	**984.30**	**1,483.07**	**(1,191.26)**	**2,467.37**	**(151.64)**	**(1,985.12)**
10	**Total Comprehensive Income for the period (8+9) (Comprising Profit (Loss) and other Comprehensive Income for the period)**	**1,402.30**	**2,594.33**	**(423.93)**	**3,996.63**	**1,558.71**	**(52.13)**
11	**Profit for the period attributable to**						
	- Owners of the company	417.29	1,110.77	766.87	1,528.06	1,709.88	1,931.72
	- Non Controlling Interest	0.71	0.49	0.47	1.20	0.47	1.27
12	**Other Comprehensive Income for the period attributable to**						
	- Owners of the company	984.30	1,483.07	(1,191.26)	2,467.37	(151.64)	(1,985.12)
	- Non Controlling Interest	-	-	-			
13	**Total Comprehensive Income for the period attributable to**						
	- Owners of the company	1,401.59	2,593.84	(424.40)	3,995.42	1,558.24	(53.39)
	- Non Controlling Interest	0.71	0.49	0.47	1.20	0.47	1.27
14	Paid up Equity Share Capital (face value of share Rs.1/-each)	84.92	84.92	16.98	84.92	16.98	84.92
15	Other Equity						14,643.55
16	Earnings per equity share (for continuing operations)						
	Basic (Rs.) #	4.92	13.09	45.18	18.01	100.70	61.61
	Diluted (Rs.) #	4.92	13.09	45.18	18.01	100.70	61.61

Basic and diluted EPS for all period except year ended 31st March, 2026 is not annualised.







Notes :-

1 The above unaudited results of the company (the "Parent" or the "Company") and its subsidiaries and its associates (together referred to as "group") were reviewed by the audit committee and approved by the board of directors of the company at their meeting held on 03rd November,2026 and subjected to limited review by the Joint Statutory Auditors.

2 The unaudited financial results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other accounting principles generally accepted in India and in accordance with directions of Reserve Bank of India.

3 The Statement includes the results of the following Entities:

Name of the Entity	Relationship
Open Elite Developers Limited. ("OEDL")	Wholly owned subsidiary
Authum Asset Management Company Pvt. Ltd.	Wholly owned subsidiary
Primetek Pens Private Limited (Formelly known as BIC Cello (India) Private Limited)	Wholly owned subsidiary
Authum Foundation	Wholly owned subsidiary
Billion Dream Sports Pvt. Ltd.	Wholly owned subsidiary
Windcrest Reality Private limited	Wholly owned subsidiary - w.e.f. 06th July, 2026
India SME Asset Reconstruction Company Ltd.	Subsidiary
Rivaara Labs Private Limited	Associate

4 Further the consolidated financial statement does not include result of following companies although the company holds more than 20% of equity capital of these companies. The management has represented that the investments is of strategic nature and there is no intention to exercise control or have significant influence or participate in the management or affairs of these companies. Therefore these companies are not considered as associate for consolidation purpose:

Name of the Entity
Prataap Snacks Limited
Nitco Limited
Onida Electronics Limited (Formelly known as MIRC Electronics Ltd.)
Katra Phytochem India Pvt. Ltd.

5 With regard to the acquisition of Reliance Commercial Finance Ltd. and assets of Reliance Home Finance Ltd. by Authum, pursuant to the approved resolution plan being implemented in terms of RBI circular No. RBI/2018-19/203 ,DBR No. BP.BC.45/21.04.048/2018-19 dated June 07, 2019 on Prudential Framework for Resolution of Stressed Assets. The Enforcement Directorate has initiated inquiry for the certain transactions of these entities prior to the acquisitions. The company has submitted all requisite documents to the authorities and continue to respond additional queries also. This has no impact on the company's ongoing operation and financial performance.

6 Adjustments consequent to application of correct consolidation principles in respect of subsidiary :- India SME Asset Reconstruction Company Limited
During the quarter / half year, in respect of India SME Asset Reconstruction Company Limited, a subsidiary, the errors in application of consolidation principles have been rectified and consequent adjustments as required under India AS 8 – Accounting Policies, changes in accounting estimates and errors have been disclosed as under :-

Particulars	PAT Reconciliation		NCI Reconciliation	Other Equity Reconciliation
	Consolidated		Consolidated	
	Year Ended 31.03.2026	Quarter Ended 30.06.2026	Year Ended 31.03.2026	As on 31.03.2026
PAT / Reserves as per the Audited Accounts as on 31.03.2026	1,929.35	1,108.22	(1.74)	14,642.92
Effect of error in application of consolidation	3.64	3.03	3.01	0.63
PAT/ Reserves as per Restated Accounts	1,932.99	1,111.26	1.27	14,643.55

APAS & CO. LLP ★ CHARTERED ACCOUNTANTS ★ FRN-000340C/C400308 New Delhi

RAJ N R SURESH AND CO LLP ★ Chartered Accountants ★ 2nd Lane, 2nd Road, Trustpuram, Kodambakkam, Chennai-24

Authum Investment and Infrastructure Limited ★ Mumbai

7 Note specific to the subsidiary Open Elite Developers Limited:

(I) The unaudited financial results which sets out the fact that, as at 30th September, 2026, the Company has accumulated loss of Rs 902.35 crores resulting in negative net owned funds. These financial conditions cast significant doubt on the company's ability to continue as a going concern. However, in view of the comfort provided by the Holding company to meet all future obligations of the company and value of its immovable properties, these audited financial results of the Company for the quarter /half year ended September 30, 2026 have been prepared on a going concern basis.

(II) The unaudited financial results wherein SEBI vide its order dated August 22, 2024 has levied a penalty amounting to Rs 25 crores on the Company and further restrained the Company from accessing the securities market and prohibited RCFL from buying, selling or otherwise dealing in securities directly or indirectly for a period of 5 years from the date of the Order. In this regards the Company has filed an appeal in Hon'ble Securities Appellate Tribunal (SAT) and has got a stay in the matter with condition that Company has to deposit 50% of the penalty imposed before SAT. Company has deposited the same on 09 December 2024. Adjournment was sought ny the appellants and the next date of hearing is on 30.11.2026.

(III) In respect of the matters reported in ADT-4 under section 143 (12) of the Companies Act in June 2019 by the then auditors, the matters is still pending with the Ministry of Corporate affairs (MCA) and we are unable to comment upon the outcome of the matter and its impact.

Note specific to the subsidiary India SME Asset Reconstruction Company Limited:

(I) The Results of 36 Trusts (except as stated in para (a) of opinion) have not been consolidated and considered not material since the share of investment of the company in Security Receipts have been written off as per RBI Guidelines. The under-lining investment in these trust have been valued at NIL in accordance with RBI Guideless.

(II) The financial of Trust having investment of more than 50% along with holding company have been considered as a subsidiary for the purpose of consolidation. The investment in trust more than 20% and upto 50% along with holding company have been considered as an associate for the purpose of consolidation.

8 During the first quarter, on 17th April, 2026 the company has approved grant of 19,80,000 stock options to the eligible employees under Authum Investment and Infrastructure Limited - Employee Stock Option Scheme (ESOP) 2025.

9 During the previous year on 14th January, 2026, the company has alloted 67,93,80,400 bonus equity shares having face value of Rs. 1/- each, hence EPS for the quarter/ half year ended 30th September, 2025 is not comparable with 30th September, 2026 and 31st March, 2026.

10 Previous period figures have been regrouped wherever necessary.

For Authum Investment & Infrastructure Limited

Amit Dangi
Whole Time Director
DIN: 06527044

Date: 03rd November,2026
Place: Mumbai

APAS & CO. LLP ★ CHARTERED ACCOUNTANTS ★ FRN-000340C/C400308 New Delhi

MAHARAJ N R SURESH AND CO LLP ★ Chartered Accountants ★ 2nd Lane, 2nd Road, Kodambakkam, Chennai-24

Authum Investment and Infrastructure Limited ★ Mumbai

AUTHUM INVESTMENT AND INFRASTRUCTURE LIMITED

STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rs. in Crores)

	Particulars	As at 30/09/2026	As at 31/03/2026
		UnAudited	Audited
	ASSETS		
1	**Financial Assets**		
(a)	Cash and Cash Equivalents	476.42	47.99
(b)	Bank Balance other than (a) above	528.17	436.37
(c)	Receivables		
	(I) Trade Receivables	9.48	35.58
	(II) Other Receivables	0.26	0.54
(d)	Loans	2,202.22	2,008.16
(e)	Investments	18,366.98	15,324.63
(f)	Other Financial Assets	152.77	41.08
2	**Non-Financial Assets**		
(a)	Inventories	11.51	30.92
(b)	Current tax assets (Net)	8.36	15.11
(c)	Deferred tax assets (Net)	1.73	3.04
(d)	Investment Property	254.51	368.78
(e)	Property, Plant and Equipment	279.97	256.33
(e)	Intangible assets under development	-	5.72
(f)	Goodwill	10.42	10.42
(g)	Other intangible assets	191.76	147.69
(h)	Other Non-Financial Assets	725.29	328.32
	Total Assets	**23,219.86**	**19,060.66**
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	**Financial Liabilities**		
(a)	Payables		
	(I)Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	5.87	9.44
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	29.02	347.30
	(II)Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises		-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	1.08	4.06
(b)	Debt Securities	63.80	63.80
(c)	Borrowings (Other than Debt Securities)	977.53	1,116.41
(d)	Subordinated Liabilities	2,189.56	2,122.35
(e)	Other Financial Liabilities	317.05	281.24
(f)	Contractual debt obligation	188.96	295.41
2	**Non-Financial Liabilities**		
(a)	Current tax	245.45	
(b)	Provisions	5.13	8.81
(c)	Deferred tax liabilities (Net)	377.07	7.74
(d)	Other Non-Financial Liabilities	51.34	34.73
3	**EQUITY**		
(a)	Equity Share Capital	84.92	84.92
(b)	Other Equity	18,638.97	14,643.55
(c)	Non controlling Interest	44.10	40.89
	Total Liabilities and Equity	**23,219.86**	**19,060.66**

By Order of the Board
for Authum Investment & Infrastructure Limited

Amit Dangi
Whole Time Director
DIN: 06527044

Date: 03rd November, 2026
Place: Mumbai

APAS & CO. LLP CHARTERED ACCOUNTANTS FRN-000340C/C400308 New Delhi

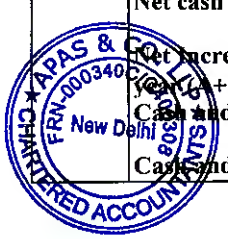
RAJ N R SURESH AND CO.

Authum Investment and Infrastructure Limited Mumbai

AUTHUM INVESTMENT AND INFRASTRUCTURE LIMITED

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30TH SEPTEMBER 2026

S. No.	Particulars	For the period ended 30.09.2026	For the period ended 30.09.2025	For the year ended 31.03.2026
		Unaudited	Unaudited	Audited
A.	**CASH FLOW FROM OPERATING ACTIVITIES**			
	Profit before tax	1,743.81	1,682.76	2,118.67
	Adjustment for:			
	Interest Expenses	126.24	63.75	198.80
	Depreciation, Amortization and Impairment	21.04	7.82	29.77
	Impairment on Financial Instrument	113.17	60.95	64.01
	Rent received	(7.33)	-	(15.00)
	Liability no longer payable written back	-	(7.82)	(7.49)
	Sundry Balance written off	-	0.87	2.88
	Unrealised Interest Income	(12.26)	-	(9.02)
	Written off SRs & Advance to Trust		-	(0.66)
	Gain on Bargain Purchase	-	-	94.64
	Net gain/(loss) on financial instruments at fair value	(927.33)	(769.99)	(964.45)
	Allotment of equity instruments by conversion of assigned debt	-	(538.19)	(491.89)
	Net (Gain)/ Loss on Sale of Investments	(736.89)	(8.35)	(130.15)
	Net (Gain)/ Loss on Sale of Property Plant & Equipment	(7.43)	-	(0.11)
	Net (Gain)/ Loss on Investments Property Sold / Discarded	-	(0.99)	(39.58)
	Operating Profit	**313.00**	**490.80**	**850.42**
	Adjustment for working capital changes			
	Decrease/(Increase) in Receivables	26.37	0.19	(14.97)
	Decrease/(Increase) in Inventory	19.41	-	(30.92)
	Decrease/(Increase) in Loans	(284.46)	(116.71)	95.48
	Decrease/(Increase) in Other Financial Assets	(111.70)	89.45	103.42
	Decrease/(Increase) in Other Non-Financial Assets	(380.14)	(34.28)	(121.62)
	Increase / (decrease) in Trade Payables	(324.83)	(12.72)	292.98
	Increase / (decrease) in Other Financial Liabilities	35.80	150.64	172.18
	Increase / (decrease) in Provision	(3.68)	(0.02)	9.37
	Increase / (decrease) in Other Non-Financial Liabilities	16.61	13.10	6.33
	Cash generated /(used) from operations	**(693.60)**	**580.45**	**1,362.69**
	Income Tax Paid (net of refunds)	(53.80)	(18.16)	(9.78)
	Net cash generated /(used) from operating activities (A)	**(747.41)**	**562.29**	**1,372.47**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**			
	(Purchase)/Sale of Investments	1,548.15	(1,865.36)	(3,289.50)
	(Purchase)/Sale of Property, Plant and Equipment	(15.15)	0.52	(193.53)
	(Purchase)/Sale of Intangible assets under development	-	0.03	0.43
	(Purchase)/Sale of Investment Property	54.43	(54.04)	(7.56)
	(Purchase)/Sale of Other Intangible Assets	-	(248.46)	(147.62)
	(Purchase)/Sale of Goodwill	-	(10.42)	-
	Cash Outflow on Business Acquisition	-	-	(10.42)
	Rent Income	7.33	7.82	15.00
	Movement in Other Bank Balances	(114.57)	(90.33)	(175.59)
	Net cash generated /(used) from investing activities (B)	**1,480.19**	**(2,260.23)**	**(3,808.80)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**			
	Proceed/(Repayment) of Redeemable Preference Shares	-	-	2,050.00
	Proceeds/(Repayment) of Borrowings	(245.33)	2,291.31	485.77
	Dividend Paid	-	(2.13)	(2.13)
	Adjustments on account of acquisition of subsidiary	-	39.76	-
	Interest Expenses	(59.02)	(63.75)	(157.81)
	Net cash generated /(used) from financing activities (C)	(304.35)	2,265.19	2,375.83
	Net increase/(decreased) in cash and cash equivalents during the year (A+B+C)	**428.43**	**567.25**	**(60.50)**
	Cash and cash equivalents at the beginning of the year	**47.99**	**108.48**	**108.48**
	Cash and cash equivalents at the end of the year	**476.42**	**675.73**	**47.99**





SEGMENT WISE REVENUE, RESULTS, TOTAL ASSETS AND TOTAL LIABILITIES.

(` in Cr)

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
A	**Segment Revenue**						
	(a) Investment activity	348.63	1,248.95	342.06	1,597.58	843.86	1,275.78
	(b) Lending activity	320.71	228.39	256.87	549.10	974.28	1,349.69
	(c) Rental Business	4.02	4.53	4.22	8.55	8.84	16.19
	(d) ARC	12.08	6.19	5.70	18.27	6.16	15.08
		685.44	**1,488.06**	**608.85**	**2,173.50**	**1,833.13**	**2,656.74**
B	**Segment Result**						
	(a) Investment activity	256.99	1148.19	301.03	1,405.18	765.33	985.00
	(b) Lending activity	236.96	97.75	233.64	334.71	911.02	1,127.63
	(c) Rental Business	0.52	1.81	0.34	2.33	2.10	-2.95
	(d) ARC	5.72	4.60	4.21	10.32	4.31	11.85
	Profit/(Loss) before tax	**500.20**	**1252.35**	**539.22**	**1,752.55**	**1,682.76**	**2,121.53**
C	**Segment Assets**						
	(a) Investment activity	18,583.66	17,078.51	15,477.43	18,583.66	15,477.43	14,011.48
	(b) Lending activity	3,719.76	4,168.08	3,955.63	3,719.76	3,955.63	4,214.61
	(c) Rental Business	282.97	284.96	294.22	282.97	294.22	282.92
	(d) ARC	633.47	357.96	348.39	633.47	348.39	551.65
		23,219.86	**21,889.51**	**20,075.68**	**23,219.86**	**20,075.68**	**19,060.66**
D	**Segment Liabilities**						
	(a) Investment activity	3,595.47	3,740.59	2,747.29	3,595.47	2,747.29	3,380.96
	(b) Lending activity	615.42	572.68	801.82	615.42	801.82	696.62
	(c) Rental Business	223.08	220.09	212.05	223.08	212.05	213.58
	(d) ARC	17.89	1.64	2.53	17.89	2.53	0.14
		4,451.86	**4,535.00**	**3,763.69**	**4,451.86**	**3,763.69**	**4,291.30**

APAS & CO. LLP CHARTERED ACCOUNTANTS FRN-000340C/C400308 New Delhi

RAJARAJAN R SURESH AND CO LLP 2nd Lane 2nd Road Thuckpuram Kodambakkam Chennai-24

Altinum Investment and Infrastructure Limited Mumbai

MAHARAJ N R SURESH & CO LLP
CHARTERED ACCOUNTANTS
No.9, II Lane
II Main Road, Trustpuram
Chennai- 600024

APAS & CO LLP
CHARTERED ACCOUNTANTS
606, 6th Floor, PP City Centre
Road No. 44, Pitampura
Delhi - 110034

Limited Review Report on the unaudited standalone financial results for the quarter and half year ended September 30, 2026 of Authum Investment & Infrastructure Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of
Authum Investment & Infrastructure Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results **of Authum Investment & Infrastructure Limited** ("the Company") for the quarter and half year ended September 30, 2026 ("the 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 ('Listing Regulations').

2. This Statement, which is the responsibility of the company's management and approved by Board of Directors of the company, 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 the circulars, guidelines and direction issued by the Reserve Bank of India ("RBI") from time to time applicable to NBFC ("RBI Guidelines") and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. 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 Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India (ICAI). 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 is limited primarily to inquiries of the Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the

MAHARAJ N R SURESH AND CO LLP * Chartered Accountants * New (Old No.) 2nd Lane, 2nd Road, Trustpuram, Kodambakkam, Chennai-24

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Delhi - 110034

information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Maharaj N R Suresh & Co LLP
Chartered Accountants
Firm Registration No. 001931S/S000020

K V Srinivasan
Partner
Membership No: 204368
UDIN: 26204368KBUROC8965
Place: Mumbai
Date: November 3, 2026

For APAS & CO LLP
Chartered Accountants
Firm Registration No: 000340C/C400308

Rajeev Ranjan
Digitally signed by Rajeev Ranjan
Date: 2026.11.03 19:46:57 +05'30'

Rajeev Ranjan
Partner
Membership No: 535395
UDIN: 26535395PZRCKI1835
Place: New Delhi
Date: November 3, 2026

Authum Investment & Infrastructure Limited

CIN No.: L51109MH1982PLC319008, **Website**: www.authum.com, Email: info@authum.com, Ph: 022-67472117
Registered Office : 707, Raheja Centre, Free Press Journal Marg, Nariman Point, Mumbai - 400021.
Corporate Office : The Ruby, 11th Floor, North-West Wing, Plot 29, Senapati Bapat Marg, Dadar (W), Mumbai - 400028.

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2026

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Income :**						
	Revenue from operations	670.14	1,448.22	595.19	2,118.36	1,805.59	2,520.00
	Other Income	0.13	4.73	3.10	4.86	12.09	22.03
	Total Income	**670.27**	**1,452.95**	**598.29**	**2,123.22**	**1,817.68**	**2,542.03**
2	**Expenses :**						
	(i) Finance Costs	55.51	58.16	40.99	113.67	60.78	185.27
	(ii) Fees and commission expenses	0.83	1.36	0.66	2.19	1.62	3.26
	(iii) Impairment on financial instruments	20.50	69.43	(20.48)	89.93	(2.71)	64.06
	(iv) Employee Benefits Expenses	21.13	15.26	18.53	36.39	29.50	60.04
	(v) Depreciation, Amortization and Impairment	1.47	3.15	2.31	4.62	4.57	13.36
	(vi) Others Expenses	51.08	53.34	21.20	104.42	47.18	121.35
	Total Expenses	**150.51**	**200.70**	**63.22**	**351.21**	**140.94**	**447.35**
3	**Profit / (Loss) before exceptional items and tax (1-2)**	**519.76**	**1,252.25**	**535.07**	**1,772.01**	**1,676.74**	**2,094.68**
4	Exceptional items	-	-	-			
5	**Profit/(Loss) before tax (3-4)**	**519.76**	**1,252.25**	**535.07**	**1,772.01**	**1,676.74**	**2,094.68**
6	Tax Expense						
	Current Tax	44.75	6.40	26.08	51.15	33.68	11.43
	Deferred Tax	30.43	131.04	(255.60)	161.47	(62.90)	163.74
	Income tax for earlier years	-	-	-	-	0.04	0.04
7	Profit / (Loss) for the period from continuing operations(5-6)	**444.58**	**1,114.81**	**764.59**	**1,559.39**	**1,705.92**	**1,919.47**
8	Profit/(Loss) from discontinued operations	-	-	-	-		-
9	Tax Expense of discontinued operations	-	-	-	-		-
10	Profit / (Loss) from discontinued operations (After tax) (8-9)	-	-	-	-		-
11	**Profit/(Loss) for the period (7-10)**	**444.58**	**1,114.81**	**764.59**	**1,559.39**	**1,705.92**	**1,919.47**
12	Other Comprehensive Income						
	(i) Items that will be reclassified subsequently to P&L	-	-	-			
	(ii) Items that will not be reclassified subsequently to P&L						
	- Gain / (Loss) on fair value of Equity Instruments	1,177.09	1,748.27	(1,344.54)	2,925.36	(138.21)	(2,289.13)
	- Remeasurements of post-employment benefit obligation (net)	(0.12)	(0.09)	0.01	(0.21)	(0.28)	(0.37)
	- Income tax relating to items that will not be reclassified to profit or loss	(192.69)	(265.10)	179.57	(457.79)	13.15	303.28
	Total Other Comprehensive Income	**984.28**	**1,483.08**	**(1,164.96)**	**2,467.36**	**(125.34)**	**(1,986.22)**
13	**Total Comprehensive Income for the period (11+12) (Comprising Profit (Loss) and other Comprehensive Income for the period)**	**1,428.86**	**2,597.89**	**(400.37)**	**4,026.75**	**1,580.58**	**(66.76)**
14	Paid up Equity Share Capital (face value of share Rs.1/-each)	84.92	84.92	16.98	84.92	16.98	84.92
15	Other Equity	-	-	-	-	-	14,466.58
16	Earnings per equity share (for continuing operations)						
	Basic (Rs.) #	5.24	13.13	45.03	18.36	114.01	61.29
	Diluted (Rs.) #	5.24	13.13	45.03	18.36	114.01	61.29

Basic and diluted EPS for all period except year ended 31st March, 2026 is not annualised.

APAS & CO. LLP ★ CHARTERED ACCOUNTANTS ★ FRN-000340C/C400308 New Delhi

M.H. RAJU N.R. SURESH AND CO LLP 2nd Lane, 2nd Road Thiruvanmiyur Chennai Chartered Accountants

Authum Investment and Infrastructure Limited ★ Mumbai

Notes :-

1 The above Unaudited standalone financial results for the quarter / half year ended 30.09.2026 were approved and taken on record in the Board meeting held on 03rd November, 2026 after being reviewed and recommended by the Audit Committee on the same date, and subjected to limited review by the joint statutory auditors.

2 The unaudited financial results of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other accounting principles generally accepted in India and in accordance with direction of Reserve Bank of India.

3 With regard to the acquisition of Reliance Commercial Finance Ltd. and assets of Reliance Home Finance Ltd. by Authum, pursuant to the approved resolution plan being implemented in terms of RBI circular No. RBI/2018-19/203 ,DBR No. BP.BC.45/21.04.048/2018-19 dated June 07, 2019 on Prudential Framework for Resolution of Stressed Assets, the Enforcement Directorate has initiated inquiry for the certain transactions of these entities prior to the acquisitions. The company has submitted all requisite documents to the authorities and continue to respond additional queries also. This has no impact on the company's ongoing operation and financial performance.

4 During the first quarter, on 17th April, 2026 the company has approved grant of 19,80,000 stock options to the eligible employees under Authum Investment and Infrastructure Limited - Employee Stock Option Scheme (ESOP) 2025.

5 During the previous year on 14th January, 2026, the company has alloted 67,93,80,400 bonus equity shares having face value of Rs. 1/- each, hence EPS for the quarter/half year ended 30th September, 2025 is not comparable with 30th September, 2026 and 31st March, 2026.

6 There were no investor complaint pending at the beginning of the current quarter and also no complaint was received during the quarter,hence there is no pending investor complaint for disposal at the end of the quarter.

7 Disclosures on Resolution Framework 1 and Resolution Framework 2, for Covid-19 related stress in terms of RBI Circulars, RBI/2020-21/16 DOR No. BP.BC/3/21.04.048/2020-21 dated August 6, 2020 and RBI/2021-22/31/DOR.STR.REC.11/21.04.048/2021-22 dated May 05, 2021.

Type of Borrower	Exposure to accounts classified as Standard consequent to implementation of resolution plan – Position as at the end of the previous half-year (A)	Of (A) aggregate debt that slipped into NPA during the half year	Of (A) amount written off during the half-year	Of (A) amount paid by the borrowers during the half - year	Exposure to accounts classified as Standard consequent to implementation of resolution plan – Position as at the end of this half-year
Personal loans	0.00	-	-	-	0.00
Corporate persons*	-	-	-	-	-
Of which MSMEs	1.19	-	-	1.11	0.08
Others	-	-	-	-	-
Total	**1.19**	**-**	**-**	**1.11**	**0.08**

*As defined in Section 3(7) of the Insolvency and Bankruptcy Code, 2016

8 Previous period figures have been regrouped wherever necessary.

By Order of the Board
For Authum Investment & Infrastructure Limited

Amit Dangi
Whole Time Director
DIN: 06527044

Date: 03rd November, 2026
Place: Mumbai

Authum Investment and Infrastructure Limited Mumbai

APAS & CO. LLP CHARTERED ACCOUNTANTS FRN-000340C/C400308 New Delhi

SHARAJ N.R. SURESH AND CO LLP (Old No) 2nd Lane 2nd Road, Thiruvanmiyur, Chennai-41

AUTHUM INVESTMENT AND INFRASTRUCTURE LIMITED

STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rs. in Crores)

	Particulars	As at 30/09/2026 Unaudited	As at 31/03/2026 Audited
	ASSETS		
1	**Financial Assets**		
(a)	Cash and Cash Equivalents	373.97	31.98
(b)	Bank Balance other than (a) above	221.16	292.42
(c)	Receivables		
	(I) Trade Receivables	6.77	13.36
	(II) Other Receivables	-	-
(d)	Loans	2,201.19	2,010.11
(e)	Investments	18,794.11	15,345.00
(f)	Other Financial Assets	307.27	43.42
2	**Non-Financial Assets**		
(a)	Current tax assets (Net)	-	9.19
(b)	Investment Property	137.47	250.08
(c)	Property, Plant and Equipment	129.30	87.95
(d)	Intangible assets under development	-	5.72
(e)	Other Intangible Assets	6.08	0.51
(f)	Other Non-Financial Assets	292.86	215.88
	Total Assets	**22,470.19**	**18,305.63**
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	**Financial Liabilities**		
(a)	Payables		
	(I)Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	0.18	0.50
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	17.83	322.38
	(II)Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	1.08	1.08
(b)	Borrowings (Other than Debt Securities)	834.49	977.37
(c)	Subordinated Liabilities	2,189.56	2,122.35
(d)	Other Financial Liabilities	10.07	16.09
(e)	Contractual debt obligations	188.96	295.41
2	**Non-Financial Liabilities**		
(a)	Current tax liabilities (net)	245.45	-
(b)	Provisions	0.74	0.23
(c)	Deferred tax liabilities (Net)	372.16	7.74
(d)	Other Non-Financial Liabilities	31.41	10.96
3	**EQUITY**		
(a)	Equity Share Capital	84.92	84.92
(b)	Other Equity	18,493.33	14,466.58
	Total Liabilities and Equity	**22,470.19**	**18,305.63**

APAS & CO. LLP CHARTERED ACCOUNTANTS FRN-000340C/C400308 New Delhi

By Order of the Board

Date: 03rd November,2026
Place: Mumbai

Authum Investment and Infrastructure Limited Mumbai

Amit Dangi
Whole Time Director
DIN: 06527044

AUTHUM INVESTMENT AND INFRASTRUCTURE LIMITED

STATEMENT OF UNAUDITED STANDALONE CASH FLOWS FOR THE PERIOD ENDED 30TH SEPTEMBER 2026

(Rs. in Crores)

	Particulars	For the half year ended 30.09.2026 (Unaudited)	For the half year ended 30.09.2025 (Unaudited)	For the year ended 31.03.2026 (Audited)
A.	**CASH FLOW FROM OPERATING ACTIVITIES**			
	Profit before tax	1772.01	1676.73	2094.68
	Adjustment for:			
	Interest Expenses	113.67	60.78	185.27
	Depreciation, Amortization and Impairment	4.62	4.57	13.36
	Impairment of Financial Instruments	89.93	60.60	64.06
	Rent Income	(2.04)	(2.82)	(6.08)
	Unrealised Interest Income	(12.26)	(0.88)	(9.68)
	Net (Gain)/loss on financial instruments at fair value	(927.33)	(570.62)	(964.45)
	Allotment of equity instruments by conversion of assigned debt	-	(538.19)	(491.89)
	Net (Gain)/ Loss on Sale of Investments	(736.89)	(8.35)	(130.15)
	Net (Gain)/loss on Sale of Property Plant & Equipment	-	(0.02)	(0.11)
	Net (Gain)/ Loss on Investments Property Sold / Discarded	-	(0.97)	(7.91)
	Operating Profit	301.70	680.83	747.10
	Adjustment for working capital changes			
	Decrease/(Increase) in Receivables	6.59	0.16	4.39
	Decrease/(Increase) in Loans	(280.36)	(112.22)	(1.21)
	Decrease/(Increase) in Other Financial Assets	(263.85)	61.19	102.56
	Decrease/(Increase) in Other Non-Financial Assets	(60.15)	(15.01)	(31.18)
	Increase / (decrease) in Trade Payables	(304.87)	(12.79)	256.15
	Increase / (decrease) in Other Financial Liabilities	(6.02)	(35.95)	(30.71)
	Increase / (decrease) in Provisions	0.51	(0.29)	0.39
	Increase / (decrease) in Other Non-Financial Liabilities	20.44	2.98	(16.43)
	Cash generated /(used) from operations	(586.02)	568.90	1,031.06
	Income Tax Paid (net of refunds)	51.36	16.00	19.90
	Net cash generated /(used) from operating activities (A)	(637.38)	552.90	1,011.15
B.	**CASH FLOW FROM INVESTING ACTIVITIES**			
	(Purchase)/Sale of Investments	1,152.73	(2,271.00)	(3,305.90)
	(Purchase)/Sale of Property, Plant and Equipment	(2.94)	(3.89)	(8.51)
	(Purchase)/Sale of Intangible assets under development	0.15	-	-
	(Purchase)/Sale of Investments Property	52.77	(46.92)	(42.55)
	Rent Income	2.04	2.82	6.08
	Movement in Other Bank Balances	71.25	(55.11)	(66.23)
	Net cash generated /(used) from investing activities (B)	1,276.01	(2,374.10)	(3,417.10)
C.	**CASH FLOW FROM FINANCING ACTIVITIES**			
	Proceed/(Repayment) of Redeemable Preference Shares	-	-	2,050.00
	Proceeds/(Repayment) of Borrowings	(250.39)	2,255.22	425.15
	Dividend Paid	-	(2.13)	(2.13)
	Interest Expenses	(46.24)	(60.39)	(141.66)
	Net cash generated /(used) from financing activities (C)	(296.64)	2,192.70	2,331.37
	Net Increase/(decreased) in cash and cash equivalents during the year	**341.99**	**371.51**	**(74.58)**
	Cash and cash equivalents at the beginning of the year	**31.98**	**106.56**	**106.56**
	Cash and cash equivalents at the end of the year	**373.97**	**478.07**	**31.98**

By Order of the Board
for Authum Investment & Infrastructure Limited

Amit Dangi
Whole Time Director
DIN: 06527044

Date: 03rd November, 2026
Place: Mumbai

APAS & CO. LLP CHARTERED ACCOUNTANTS FRN-000340C/C400309 New Delhi

Authum Investment and Infrastructure Limited Mumbai