SMART FINSEC LIMITED
(Formerly Known as Kevalin Securities Limited)

Regd. Office : F-88, 2nd Floor, West District Centre, Shivaji Enclave, Rajouri Garden,
Opp. TDI Paragon Mall, New Delhi-110027 Phone : 91-11-25167071, 45004425
E-mail : smartfinsec@gmail.com Website : www.smartfinsec.com
CIN : L74899DL1995PLC063562

August 12, 2026

To,

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai-400001

Scrip Code: 539494

<u>Subject: Outcome of Board Meeting</u>

Dear Sir / Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e. on Wednesday, 12th August, 2026 at the registered office of the company has inter alia considered and approved the following:

1) Unaudited Standalone Financial Results for the quarter ended 30th June 2026 along with the Limited Review Report thereon.

The Meeting commenced at 4:00 pm and concluded at 04: 50 pm.

Further, we hereby enclose the Unaudited Standalone Financial Results of the Company for the quarter ended 30th June 2026 along with the Limited Review Report issued by Statutory Auditors of the Company.

You are requested to kindly take the same on your record.

Thanking You,
Yours Sincerely
For, Smart Finsec Limited

RAJVINDER KAUR

Digitally signed by RAJVINDER KAUR
Date: 2026.08.12 16:53:54 +05'30'

Rajvinder Kaur
Company Secretary and Compliance Officer

SMART FINSEC LIMITED
CIN: L74899DL1995PLC063562
Regd. Office: F-88, 2nd Floor,Industrial Pocket, District Centre, West Delhi, Raja Garden, New Delhi.

Statement of Unaudited standalone Financial Results for the quarter and Three months ended June 30, 2026

S.No.	Particulars	Quarter Ended			Year Ended
		June 30, 2026 Unaudited	June 30, 2025 Unaudited	March 31, 2026 Audited	March 31, 2026 Audited
		(Rs. In Lacs)	(Rs. In Lacs)	(Rs. In Lacs)	(Rs. In Lacs)
1	**Net Sales/ Income From Operations**				
	Interest Income	21.75	21.19	22.53	85.02
	Dividend Income	-	-	-	-
	Profit/(loss) from F&O/Jobbing	33.97	19.60	19.02	67.74
	Rental Income	7.48	7.35	7.44	29.68
	Net gain on fair value changes	6.03	6.73	-1.23	10.46
	Profit/loss on sale of Investments	-	-	-	0.29
	Sale of Shares	-	0.10	2.48	3.53
	Total	**69.23**	**54.97**	**50.24**	**196.72**
3	**Expenditures**				
	(Increase)/Decrease in stock in trade	(0.07)	(0.40)	2.30	(0.21)
	Purchase of Stock in Trade	0.12	0.49	-	3.74
	Net Loss on fair value changes	-	-	-	
	Finance Cost	1.31	0.41	0.77	2.32
	Employees benefit expenses	5.82	10.23	12.66	42.44
	Depreciation	0.02	1.38	0.02	0.07
	Adm. Exp.	7.50	7.87	2.19	14.89
	Total	**14.70**	**19.98**	**17.94**	**63.25**
4	**Profit/(Loss) before Tax**	**54.53**	**34.99**	**32.30**	**133.47**
5	**Tax Expenses**				
	Current Tax	11.64	6.75	9.85	30.24
	Deferred Tax	-	-	4.94	4.94
	Short Provision of earlier years	-	-	0.62	0.62
	Total Tax Expense	11.64	6.75	15.41	35.80
6	**Net Profit / (Loss) after tax**	**42.89**	**28.24**	**16.89**	**97.67**
7	Other Comprehensive Income, net of tax				
	(a) Items that will not be reclassified to profit or loss	-	-	-	-
	(b) Items that will be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income, net of tax	-	-	-	-
8	**Total Income**	**42.89**	**28.24**	**16.89**	**97.67**
9	Paid up equity share capital	300.00	300.00	300.00	300.00
	(Face value of share shall be indicated)	1.00	1.00	1.00	1.00
10	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	1367.14	1268 39	1367 14	1367 14
11	Basic & diluted Earning per share (EPS)	0.14	0.09	0.06	0.33
	SEGMENT REPORTING				
1	**Segment Revenue**				
	a) Real Estate	7.48	7.35	7.44	29.68
	b) NBFC Activity	61.75	47.62	42.80	167.04
	Total	**69.23**	**54.97**	**50.24**	**196.72**
2	**Segment Results** (Profit before Tax & Extraordinary Items)				
	a) Real Estate	7.26	5.97	7.22	29.46
	b) NBFC Activity	47.27	29.02	25.08	104.01
	Total PBT	54.53	34.99	32.30	133.47
3	**Segment Capital Employed**				
	a) Real Estate	129.02	128.24	124.35	124.35
	b) NBFC Activity	1,581.01	1,468.39	1,542.79	1,542.79
	Total	**1710.03**	**1596.63**	**1667.14**	**1667.14**

For SMART FINSEC LIMITED

Auth. Sign./Director

Notes:

1 The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meetings held on 12th August 2026 and audited by the Statutory Auditors, pursuant to Regulation 33 and 52 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 as amended. The Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules 2015 as amended from time to time and other recognised accounting practices generally accepted in India along with the circulars, guidelines and directions issued by the Reserve Bank of India from time to time.

2 The Company does not have any subsediary/associate/joint venture entity during the above period. Hence, disclosure of consolidated results is not applicable.

3 The Company operates in two segments - Real Estate and Non Banking Financial Activity.

4 Previous Quarter's/Year's figures have been regrouped/reworked wherever necessary to make them compareable with those of current quarter/year.

5 Information on investor complaints for the Quarter - (Nos.): Opening Balance - Nil, New - Nil

For & on Behalf of the Board

For SMART FINSEC LIMITED

Auth. Sign./Director

Place : New Delhi
Date: 12/08/2026

Arun Khera
Managing Director
DIN: 00055694

A. Mohan & Co.
Chartered Accountants

B-32, Kirti Nagar, New Delhi - 110 015
Phone : 011-41425704/08
e-mail : amco@amohan.com
Website : www.amohan.com

Independent Auditors' Limited Review Report on Unaudited Standalone Financial Results for the quarter ended June 30, 2026 of Smart Finsec Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (as amended)

The Board of Directors
Smart Finsec Limited,
Rajouri Garden,
New Delhi-110027

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Smart Finsec Limited ("the Company") for the quarter ended June 30, 2026 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (as amended) .

2. This Statement, which is the responsibility of the Company's Management and has been reviewed and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in 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 and in compliance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016. Our responsibility is to issue a report on the Statements 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. 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 company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

A. MOHAN & COMPANY
FRN : 017403N
NEW DELHI

A. Mohan & Co.
Chartered Accountants

B-32, Kirti Nagar, New Delhi - 110 015
Phone : 011-41425704/08
e-mail : amco@amohan.com
Website : www.amohan.com

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 applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 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 Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. **Other Matters**

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion on the statement is not modified in respect of this matter.

For A. Mohan & Co.
Chartered Accountants
FRN: 017403N

A. MOHAN & COMPANY
FRN : 017403N
NEW DELHI
Chartered Accountants

CA Ashwani Mohan
M. No. 082632
Place: New Delhi
Date: 12.08.2026
UDIN: 26082632MAYAHA2457