

Dated: May 26, 2026

Ref: - IGFL/25-26

To,
The Department of Corporate Services
The BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai SamacharMarg
MUMBAI - 400001

The Department of Corporate Services
Calcutta Stock Exchange Limited
7, Lyons Range
Murgighata, Dalhousie
Kolkata - 700001

Sub: Integrated Filing (Financial) for the Quarter & Year ended March 31, 2026
Ref: Scrip Code -0511391& 10019038

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, please find attached herewith the Integrated Filing (Financial) for the quarter ended March 31, 2026

Kindly take a record of the same.

Thanking You,
Yours Faithfully,
For Inter Globe Finance Limited

PRITHA Digitally signed by
BERIWAL PRITHA BERIWAL
Date: 2026.05.26
17:07:05 +05'30'

Pritha Beriwal
(Company Secretary)

Encl: As Above

- A. Financial Results: **Annexure A**
- B. Statement on deviation or variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.: **Not Applicable**
- C. Format for disclosing outstanding default on Loans and Debt Securities: **Not Applicable as we don't have any default on loans and debt securities outstanding as on March 31, 2026**

Sr. No.	Particulars	in ₹ crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3.	Total financial indebtedness of the listed entity including short term and long-term debt	0



INTER GLOBE FINANCE LIMITED

Regd Office: Aloka House, 1st floor, 6B, Bentinck Street, Kolkata-700 001

Website: www.igfl.co.in E-mail: interglobefinance@gmail.com

CIN: - L65999WB1992PLC055265

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED MARCH 31, 2026

		(in Lakhs)				
Particulars	STANDALONE					
	Quarter Ended		Year ended			
	31-Mar-26 (Audited)	31-Dec-25 (Unaudited)	31-Mar-25 (Audited)	31-Mar-26 (Audited)	31-Mar-25 (Audited)	
1. Income						
Revenue from operations						
(i) Interest Income	135.22	108.35	131.58	468.01	665.25	
(ii) Dividend Income	2.22	2.85	0.31	20.56	18.63	
(iii) Sale of products	3,524.33	2905.32	2,787.97	17,308.40	13,927.45	
Total Revenue from operations	3,661.76	3,014.53	2,919.84	17,794.97	14,811.33	
Other Income	9.30	7.78	228.10	148.68	232.46	
Total Income	3,671.07	3,022.31	3,148.94	17,943.66	14,843.79	
2 Expenses:						
Cost of material consumed						
Purchases of Stock in trade	3,130.30	4887.95	3,600.37	19,222.60	15,835.49	
Changes in inventories of finished goods, stock in trade and work in progress	672.03	(1,788.92)	(135.95)	(1,998.62)	(1,879.22)	
Employee benefit expenses	44.58	46.89	46.06	175.74	165.64	
Finance Costs	58.77	32.13	37.38	178.25	150.28	
Depreciation, amortization & impairment	3.94	2.80	3.72	12.30	15.06	
Fees and Commission Expense	1.59	0.66	0.24	8.48	13.60	
Total other expenses	119.48	48.03	80.97	104.48	280.69	
Total Expenses	4,030.85	3,248.21	3,642.79	17,705.08	14,461.54	
3 Total Profit before tax	(359.59)	(225.90)	(496.85)	238.58	382.25	
4 Tax expense						
Current Tax	-	(50.00)	(49.02)	13.51	43.48	
Deferred Tax	-	-	1.31	(0.16)	1.31	
5 Total Tax expenses	-	(50.00)	(47.71)	13.35	44.79	
6 Net Profit(Loss) for the period from continuing operations	(359.59)	(176.90)	(449.14)	225.23	337.46	
Profit(Loss) for the period from Discontinued operations before tax						
7 Total profit (loss) for period	(359.59)	(176.90)	(449.14)	225.23	337.46	
Other Comprehensive Income net of taxes						
8 Total Comprehensive Income for the period	(359.59)	(176.90)	(449.14)	225.23	337.46	
Total profit or loss, attributable to						
9 Details of equity share capital						
Paid-up equity share capital	1,356.43	1,356.43	895.73	1,356.43	895.73	
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	
Reserves excluding Revaluation Reserve						
10 Earnings per Share						
Earnings per equity share for continuing operations						
Basic earnings per share from continuing operations	(2.65)	(1.30)	(5.01)	2.08	3.77	
Diluted earnings per share from continuing operations	(2.65)	(1.67)	(4.85)	2.00	3.65	

* Except EPS which is determined in Rs. & Paise



CIN : L65999WB1992PLC055265

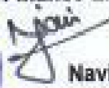
Aloka House 1st Floor & B Bentinck Street, Kolkata 700 001 (India)


P. 91 33 4066 1215 / 4001 7271 | E. interglobefinance@gmail.com | W. www.igfl.co.in

NOTES TO THE FINANCIAL RESULTS

1. The aforesaid results for the quarter & year ended March 31 2026 have been reviewed by the Audit Committee and thereafter approved by the Board at their respective meeting held on Tuesday, the 26th day of May, 2026
2. The business of the Company falls within a single primary segment viz. 'Financial Services' and hence, the disclosure requirement of Accounting Standard-17 'Segment Reporting' is not applicable.
3. There being no subsidiary of the Company, the above results are prepared on standalone basis.
4. Inter Globe Finance Ltd. is a Non-Banking Financial Company (NBFC) as defined under the Companies (Indian Accounting Standard) (Amendment) Rules 2016 issued by the Ministry of Corporate Affairs vide notification dated 30th March, 2016. Effective April 01, 2019 the Company adopted Ind AS hence, the Financial Results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of The Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies to the extent applicable. There is a possibility that these financial results for the current and previous periods may require adjustments due to changes in the use of one or more optional exemptions from full retrospective application of certain Ind AS 101 which may arise upon finalisation of the financial statements as at and for the year ending 31st March, 2026 prepared under Ind AS.
5. Previous year / periods figures have been regrouped / reclassified, wherever necessary.

Place:Kolkata
Date: 26th May, 2026
UDIN :26111692RSBBAJ6050

By order of the Board
For Inter Globe Finance Limited

Navin Jain
(Chairman & Managing Director)
(DIN - 01197626)



INTER GLOBE FINANCE LIMITED
6B, BENTINCK STREET, KOLKATA - 700001
AUDITED STATEMENT OF ASSETS & LIABILITIES
FOR THE YEAR ENDED 31ST MARCH, 2026

Particulars		(in Rs. Lakhs)	
		Year Ended 46,112.00 (Audited)	Year Ended 3/31/2025 (Audited)
ASSETS			
1 Financial Assets	Note No.		
Cash & Cash Equivalents			
Bank balance other than (a) above	1	2.44	3.90
Derivative financial instruments	1	571.51	137.88
Receivables			
(i) Trade Receivables			
(ii) Other Receivables			
Loans	2	121.97	16.75
Investments	3	6,231.34	6,634.36
Other Financial Assets	4	245.58	39.77
2 Non Financial Assets	5	474.72	418.31
Inventories			
Current tax assets (Net)	6	8,073.14	6,076.52
Deferred tax assets (Net)			
Investment Property	7	(5.21)	(5.38)
Biological Assets other than bearer plants			
Property, plant and Equipment			
Capital work-in-progress	8	58.50	43.36
Intangible Assets under development			
Goodwill			
Other Intangible Assets			
Other Non Financial Assets (to be specified)			
Total Assets		15,773.99	13,365.48
Equity and Liabilities			
1 Equity			
Equity attributable to owners of parent			
Equity Share Capital			
Other equity	9	1,356.43	805.73
Total equity attributable to owners of parent	10	12,117.77	10,745.61
Non controlling interest		13,474.20	11,641.34
Total equity			
2 Liabilities		13,474.20	11,641.34
2.1 Financial Liabilities			
(a) Derivative financial instruments			
(b) Payables			
(i) Trade Payables			
(i) total outstanding dues of micro and small enterprises			
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises			
(ii) Other Payables			
(i) total outstanding dues of micro and small enterprises			
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	11	369.58	1.06
(c) Debt Securities			
(d) Borrowings (other than Debt Securities)	12	827.75	367.40
(e) Deposits			
(f) Subordinated Liabilities			
(g) Other financial liabilities	13	16.89	19.26
2.2 Non Financial Liabilities			
(a) Current tax liabilities (Net)			
(b) Provisions	14	13.51	43.48
(c) Deferred tax liabilities (Net)	15	1,073.04	1,292.04
(d) Other non-financial liabilities			
Total Liabilities		2,296.70	1,724.14
Total equity and liabilities		15,773.99	13,365.48

For JLN US & Co. LLP
 (Formerly known as JLN US & Co.)
 Chartered Accountants
 FRN: 101543W/W101190

CA. Sunil Kumar Kabra
 Partner
 Mem No. 111692
 Date: 26.05.2026
 Place: Surat
 UGCM-26111002RMBBAJ0050


Rakesh Jain
 (DIN : 01197626)
 (Chairman & Managing Director)


Anirban Dutta
 (DIN : 00655172)
 (Director & CFO)

CIN : L65999WB1992PLC055265

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INTER GLOBE FINANCE LIMITED 6B, BENTINCK STREET, KOLKATA - 700001		
Statement of Cash Flows for the year ended 31.03.2026		
Particulars	Amount (Rs.)	Amount (Rs.)
	For the year ended 31.03.2026	For the year ended 31.03.2025
Cash flows from operating activities		
Profit / (Loss) before taxation	238.58	382.25
Adjustments for:		
Provision during the year	(220.00)	(218.19)
Net (gain)/ loss on sale of financial instruments	-	-
Depreciation	12.30	15.06
Amortization	-	-
Investment income	-	-
Interest expense	24.24	30.30
Profit / (Loss) on the sale of property, plant & equipment	(1.76)	-
Profit / (Loss) on the sale of intangible assets	-	-
Operating Profit	53.36	209.43
Adjustment for Working capital changes:		
(Increase) / Decrease in trade and other receivables	(105.22)	(16.23)
(Increase) / Decrease in inventories	(1,996.62)	(1,979.22)
(Increase) / Decrease in loans	403.02	552.02
(Increase) / Decrease in other financial asset	(56.40)	319.19
Increase / (Decrease) in trade payables	367.64	(198.87)
Increase / (Decrease) in other payables	(32.34)	(348.44)
Cash generated from operations	(1,419.93)	(1,671.55)
Interest paid	24.24	30.30
Income taxes paid	12.57	21.38
Dividends paid	-	-
Net cash from operating activities (A)	(1,403.36)	(1,513.80)
Cash flows from investing activities		
Business acquisitions, net of cash acquired	-	-
Purchase of property, plant and equipment	(27.87)	(0.18)
Purchase of intangible assets	-	-
Proceeds from sale of equipment	2.19	-
Proceeds from sale of intangibles	-	-
Acquisition of investments	(205.81)	(6.10)
Rent received	-	-
Net cash used in investing activities (B)	(231.49)	(6.28)
Cash flows from financing activities		
Proceeds from issue of Share Capital	1,606.69	759.88
Proceeds from issue of Securities Premium	-	779.28
Proceeds/ (repayment) of debt securities	460.35	(16.81)
Net cash used in financing activities (C)	2,067.04	1,522.34
Net increase in cash and cash equivalents during the year(A+B+C)	432.17	2.26
Cash and cash equivalents at beginning of year	141.78	139.52
Cash and cash equivalents at end of year	573.95	141.78

For JLN US & Co. LLP
 [Formerly known as JLN US & Co.]
 Chartered Accountants
 FRN: 101543W/W101190

CA. Sunil Kumar Kabra
 Partner
 Mem No. 111692
 Date: 26.05.2026
 Place: Surat
 UDIN: 26111692R88BAJ6050

For INTER GLOBE FINANCE LIMITED


 Navin Jaiswal
 (DIN - 03197926)
 (Chairman & Managing Director)


 Anirban Dutta
 (DIN - 00655172)
 (Director)

CIN : L65999WB1992PLC055265

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A. Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter): Attached herewith Annexure- B

Annexure- B

Sr. No	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty	Type of related party transaction (see Note 5)	Value of the related party transaction as approved	Value of the related party transaction ratified by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction	In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments	Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.



Name	PAN	Name	PAN	Relationship of the counter party with the listed entity or its subsidiary	by the audit committee	time	Opening balance	Class of balance	Nature of indebtedness (loan/issuance of debt/ any other etc.)	Cost (over/under)	Term	Maturity (loan/advance / interest rate) deposit/investment	Interest Rate (%)	Term	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1. INTER GLOBE FINANCE LIMITED	AAAC15520N	NAVIN JAIN	ABKPT1935G	CHAIRMAN & MANAGING DIRECTOR	Remuneration	2173960	Remuneration			0	1 Year	Remuneration	0	1 year	Unsecured	Remuneration
2. INTER GLOBE FINANCE LIMITED	AAAC15520N	PRAMOD JAIN	ADFP9886P	CEO/PR OMOTER	Remuneration	2693610	Remuneration			0	1 Year	Other	0	1 Year	Unsecured	Remuneration
3. INTER GLOBE FINANCE LIMITED	AAAC15520N	PRAMOD JAIN	ADFP9886P	CEO/PR OMOTER	Travelling Expenses	120000	Travelling Expenses			0	1 Year	Other	0	1 Year	Unsecured	Travelling Expenses



B. Statement on Impact of Audit Qualifications (for Audit Report with modified opinion) submitted along-with annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4 : Not Applicable)

Statutory Auditor has issued the Audit Report on Financial Results of the Company for the Quarter and Year ended March 31, 2026 with an unmodified opinion.

For InterGlobe Finance Limited,



Narain Jain
Chairman & Managing Director
DIN: 01197626

CIN : L65999WB1992PLC055265

Aloka House 1st Floor 6 B Bentinck Street, Kolkata 700 001 (India)

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JLN US & Co LLP

Chartered Accountants

Office: 302-303, 3rd Floor, Reegus Business Center,
New City Light Road, Opp State Bank of India,
Bharthana -Vesu, Surat, Gujarat, India – 395007
Voice: (O) 0261 3506316; Mobile: 84533 74374;
E-mail: jlnusandco@gmail.com

Independent Auditor's Report

To the Members of
Inter Globe Finance Limited

Report on the Audit of the Standalone Financial Statements

Opinion:

- A. We have audited the accompanying Standalone Financial Statements of Inter Globe Finance Limited (“the Company”), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as “the Standalone Financial Statements”).
- B. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 (“the Act”) in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, (“Ind AS”) and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion:

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.



Key Audit Matters:

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Information Other than the Standalone Financial Statements and Auditor's Report thereon:

- A. The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Standalone Financial Statements and our auditor's report thereon. Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
- B. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements:

- A. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
- B. In preparing the Standalone Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Standalone Financial Statements:

- A. Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Statements.
- B. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- i. Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - ii. Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - iv. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - v. Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably



knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in:

- i. planning the scope of our audit work and in evaluating the results of our work; and
- ii. to evaluate the effect of any identified misstatements in the Standalone Financial Statements.

- C. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- D. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
- E. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication

Report on Other Legal and Regulatory Requirements:

1. As required by Section 143(3) of the Act, based on our audit we report that:
 - A. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
 - B. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - C. The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.
 - D. In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - E. On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
 - F. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate



Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to financial statements.

- G. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Companies Act, 2013, as amended ("the Act"), in our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of Section 197 read with Schedule V to the Act.
- H. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed the impact of pending litigations on its financial position in its Standalone Financial Statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For JLN US & Co. LLP
(Formerly Known as JLN US & Co.)
Chartered Accountants
FRN: 101543W/W101190



CA. Sunil Kumar Kabra
Partner

Mem No. 111692

Date: 26.05.2026

Place: Surat

UDIN: 26111692RSBBAJ6050



Notes to the Financial Statements

Corporate Information

Inter Globe Finance Limited (CIN: L65999WB1992PLC055265) is a public limited company incorporated on April 24, 1992. The Company is classified as a non-government company and is registered with the Registrar of Companies, Kolkata I (Eastern Region Directorate). The Company has an authorized share capital of ₹16,00,00,000 and a paid-up share capital of ₹13,56,42,950. The registered office of the Company is 6B, Bentinck Street, Aloka House, 1st Floor, Kolkata, West Bengal, India, 700001. The Company is maintaining its books of Accounts at 85, Bentinck Street, 4th Floor, Kolkata, West Bengal, India, 700001.

The last Annual General Meeting (AGM) of the Company was held on September 25, 2025. As per the records available with the Ministry of Corporate Affairs (MCA), the financial statements of the Company have been filed up to the financial year ended March 31, 2025.

The NIC Code corresponding to the Company's CIN is 6599. As per this classification, the Company is engaged in "Other financial intermediation n.e.c." This class includes other financial intermediation primarily concerned with distributing funds other than by making loans. This includes investment in securities including dealing for own account by securities dealers. (Security dealing on behalf of others is classified in class 6712).

The Board of Directors of the Company consists of:

1. Mr. Navin Jain
2. Mr. Sumit Gupta (Independent Director)
3. Mrs. Seema Gupta
4. Mrs. Ayushi Jain
5. Mr. Mohit Rathi (Independent Director)
6. Mr. Anirban Dutta (Executive Director & CFO)
7. Mr. Pritha Beriwal (Company Secretary)

Basis of preparation:

1. Statement of Compliance:

The accompanying financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India ("Indian GAAP") and comply in all material respects with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006, as amended, read with the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on an accrual basis and on the assumption that the Company is a going concern. The accounting policies adopted in the preparation of the financial statements have been applied consistently and are consistent with those followed in the previous year.



2. Basis of Measurement:

The financial statements have been prepared on a historical cost basis and on a going concern basis, except for certain financial instruments and defined benefit obligations, which are measured at fair value or amortised cost at the end of each reporting period, in accordance with the applicable Indian Accounting Standards.

The accounting policies adopted in the preparation of these financial statements are consistent with those followed in the previous year. Previous year figures have been regrouped and/or reclassified wherever necessary to conform to the current year's presentation.

3. Current and Non-current Classification

The Company presents its assets and liabilities in the Balance Sheet based on the current and non-current classification.

Current Classification:

A. An asset is classified as current when it is:

- i) Expected to be realised or intended to be sold or consumed in the normal operating cycle;
- ii) Held primarily for the purpose of trading;
- iii) Expected to be realised within twelve months after the reporting period; or
- iv) Cash or cash equivalent unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

B. A liability is current when it is:

- i) Expected to be settled in the normal operating cycle;
- ii) Held primarily for the purpose of trading;
- iii) Expected to be realised within twelve months after the reporting period; or
- iv) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments, do not affect its classification.

Non-Current Classification:

An asset or liability will be classified as non-current if it does not meet the criteria for a current asset/current liability.

Others:

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

Assets and liabilities are classified between current and non-current considering 12 months period as normal operating cycle.

Use of Estimates

The preparation of the financial statements in conformity with the applicable Indian Accounting Standards ("Ind AS") requires the management to make estimates, judgments and assumptions that affect the reported amounts of assets, liabilities, income and expenses, and the disclosure of contingent



liabilities at the reporting date. Actual results may differ from these estimates and assumptions. Estimates and underlying assumptions are reviewed on an ongoing basis, and revisions to accounting estimates are recognised prospectively in the period in which the estimates are revised and in any future periods affected.

Significant Accounting Policies:

A summary of the significant accounting policies applied in the preparation of the financial statements is presented below. These accounting policies have been applied consistently to all the periods presented in these financial statements.

Tangible Fixed Assets:

Tangible Fixed Assets are stated at cost of acquisition or construction, net of accumulated depreciation and impairment losses, if any. The cost of Tangible Fixed Assets comprises the purchase price, duties and taxes, and any directly attributable cost for bringing the asset to its working condition for its intended use.

Subsequent expenditure related to an item of Tangible Fixed Asset is capitalised only if it increases the future economic benefits from the existing asset beyond its previously assessed standard of performance. All other repair and maintenance costs are charged to the Statement of Profit and Loss as and when incurred.

Capital Work-in-Progress includes expenditure incurred on assets under installation or under development as at the reporting date and is carried at cost.

The Company reviews the carrying amount of Tangible Fixed Assets at each reporting date to determine whether there is any indication of impairment. Any impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount.

Intangible Fixed Assets:

Intangible Fixed Assets are stated at cost less accumulated amortisation and impairment losses, if any. Cost includes the purchase price and expenditure directly attributable to the asset's readiness for use.

Impairment of Assets:

The Company assesses at each reporting date whether there is any indication that a tangible or intangible asset may be impaired. If any such indication exists, the recoverable amount of the asset is estimated. The recoverable amount is the higher of an asset's net selling price and its value in use. If the carrying amount of the asset exceeds its recoverable amount, the asset is considered impaired and the carrying amount is reduced to its recoverable amount. The impairment loss is recognised in the Statement of Profit and Loss.

An impairment loss recognised in prior periods is reversed if there has been a change in the estimate of the recoverable amount. Such reversal is recognised in the Statement of Profit and Loss to the extent of the



the carrying amount does not exceed the carrying amount that would have been determined (net of depreciation/amortisation) had no impairment loss been recognised earlier.

Depreciation and Amortization:

Depreciation on tangible assets is provided on the Written Down Value Method (WDV) in accordance with the useful lives prescribed under Schedule II to the Companies Act, 2013, or at the rates permissible under applicable local laws, so as to allocate the cost of the assets over their estimated useful lives. The depreciation methods, useful lives, and residual values are reviewed at the end of each financial year.

However, the following specific policies are applied:

- (i) Leasehold land and leasehold improvements are amortised over the primary period of lease.
- (ii) Intangible assets are amortised over their useful life of 5 years.

Investments:

Investments are classified as Current Investments and Long-Term Investments based on the intention of the management and the expected period of holding. Investments that are readily realisable and intended to be held for not more than one year from the date of acquisition are classified as Current Investments. All other investments are classified as Long-Term Investments.

All investments are initially recognised at cost, which includes the purchase price and directly attributable acquisition costs such as brokerage, fees and duties. Where investments are acquired, wholly or in part, through the issue of the Company's own shares or other securities, the acquisition cost is measured at the fair value of the securities issued. In cases where the investment is acquired in exchange for another asset, the cost is determined with reference to the fair value of the asset given up or the fair value of the investment acquired, whichever is more clearly evident.

Current Investments are carried in the financial statements at the lower of cost and fair value, determined on an individual investment basis. Long-Term Investments are carried at cost, subject to provision for diminution in value to recognise any decline that is considered other than temporary.

On disposal of an investment, the difference between the carrying amount and the net disposal proceeds is recognised in the Statement of Profit and Loss for the period.

Employee Benefits:

Employee benefits include salaries and wages, bonus, contribution to provident fund and employee state insurance scheme, gratuity, and compensated absences.

Trade Receivable:

Trade receivables represent amounts receivable from share brokers against transactions in shares and securities and dividend income accrued/pending for receipt as at the reporting date, arising in the ordinary course of the Company's business activities.



Inventories:

The Company is engaged in the business of trading in shares and securities. Inventories comprise stock of shares and securities held for trading purposes and are valued at the lower of cost and net realisable value. Net realisable value represents the estimated selling price in the ordinary course of business less the estimated costs necessary to make the sale.

The valuation of shares and securities held as inventory at the year-end has been certified by the Management, and the same has been relied for the purpose of valuation and reporting in the financial statements.

Borrowing Costs:

Borrowing costs that are directly attributable to the acquisition, construction, exploration, development, or erection of qualifying assets are capitalized as part of the cost of such assets until the time the assets are substantially ready for their intended use. Qualifying assets are those that necessarily take a substantial period of time to get ready for their intended use or sale. Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying asset for its intended use are complete.

All other borrowing costs are recognized as an expense in the year in which they are incurred. Borrowing costs consist of interest, exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to the interest cost, and other costs incurred in connection with the borrowing of funds

Share Capital:

Based upon the audit procedures performed and the information and explanations given by the management, during the Financial Year 2023-24, the company had obtained the shareholder's approval for Preferential issue and allotment of 76,60,000 Convertible Warrants into equity shares of face value of Rs. 10/- each to promoters and non-promoter(s) of company at a price determined in accordance with the provisions of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 amounting to Rs. 46.50/-.

Pursuant to obtaining the necessary approvals and after due deliberation & in accordance with the Companies (Prospectus and Allotment of Securities) Rules, 2014 and other applicable laws & regulations, the Company approved the Allotment of 68,35,000 Convertible Warrants to promoters and non-promoters on preferential basis on 27th May 2024.

Subsequently, out of the subscribed 68,35,000 convertible warrants, the Company allotted 21,35,000 warrants to Non promoters on preferential basis on 14th August, 2024.

The Company was in receipt of the Allotment money aggregating to Rs. 9,97,72,500 from Non-Promoters for cash consideration from the Bank Account of the Allottees on or before the Allotment date & there was no circulation of funds or mere passing of book entries in this regard.



Further, the Company obtained trading approval (w.e.f. 10.10.2024) from BSE for the afore 21,35,000 warrants (converted into equity shares) & the same were held in lock upto 15.05.2025.

During the year under review, the remaining balance i.e. 75% full payment was received against 46,07,000 warrants – 19,95,000 warrants were duly converted into Equity Shares on 26.10.2025 & 26,12,000 warrants were converted into Equity Shares on 06.11.2025 & subsequently the Equity Share Capital increased to Rs. 13,56,42,950/-

The Remaining 93,000 warrants subscribed to by Mr. Pramod Jain were forfeited. The subscription money received on the aforesaid 93,000 warrants amounting to Rs. 10,81,125/- have been transferred to General Reserve.

Revenue Recognition:

Revenue from Operations

The Company is engaged in the business of trading in shares and securities and lending activities.

- Sale and operating income include sale of Shares and Interest Income on Loans and Advances, etc.
- Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable rate of interest.
- Dividend income is recognized when the Company's right to receive the dividend is established.
- Fee and commission income, other than those which are integral to the Effective Interest Rate (EIR), is recognized in accordance with the terms of the relevant agreements/contracts when it is probable that the consideration will be collected.
- Other income represents income arising from activities incidental to the business of the Company and is recognized when the right to receive such income is established in accordance with the terms of the relevant arrangement.

Taxation:

Tax expense comprises current tax and deferred tax. Current income tax expense includes taxes on income arising from operations in India and foreign jurisdictions. Income tax expense or credit for the period represents the tax payable on the current period's taxable income based on the applicable tax rates, adjusted for changes in deferred tax assets and liabilities arising from temporary differences, unused tax losses, and unused tax credits. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961.

1. Current Tax

- Current tax expense is recognized in the Statement of Profit and Loss, except to the extent that it relates to items recognized directly in other comprehensive income (OCI) or in equity, in which case the tax is recognized in OCI or equity, respectively.
- Current tax represents the expected tax payable on the taxable income for the year, computed in accordance with the provisions of the Income Tax Act, 1961, using the tax rates enacted or



substantively enacted by the end of the reporting period, and includes adjustments, if any, to tax payable for prior years.

2. Deferred tax

- Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognised in respect of carried forward tax losses and tax credits.
- Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss. Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to the taxes on income levied by the same governing taxation laws.
- Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits. In the situations where the Company is entitled to a tax holiday under the Income realized against future taxable profits. In the situations where the Company is entitled to a tax holiday under the Income Tax Act, 1961 enacted in India, no deferred tax (asset or liability) is recognized in respect of timing differences which reverse during the tax holiday period, to the extent the Company's gross total income is subject to the deduction during the tax holiday period. Deferred tax in respect of timing differences which reverse after the tax holiday period is recognized in the year in which the timing differences originate.
- At each balance sheet date, the Company re-assesses recognized and unrecognized deferred tax assets. The Company writes-down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which the deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available. The Company recognizes unrecognized deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.
- **Minimum Alternative tax (MAT) credit** is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. In the year in which the MAT Credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in guidance note issued by the Institute of Chartered Accountants of India, the said asset is created by way of a credit to the statement of profit and loss and shown as



MAT Credit Entitlement. The Company reviews the MAT Credit Entitlement at each balance sheet date and writes down the carrying amount of the MAT Credit Entitlement to the extent there is no longer convincing evidence to the effect that Company will pay normal income tax during the specified period.

Earnings per share:

Basic earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the financial year.

Diluted earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

(In Rs.)

Particulars	31-03-2026	31-03-2025
Total profit (loss) for period after Tax	2,25,22,486.53	3,37,46,166.95
Paid-up equity share capital	13,56,42,950	8,95,72,950
Face value of equity share capital	10	10
Earnings Per Share (Basic)	2.06	3.77
Earnings Per Share (Diluted)	2.00	3.77

Provisions:

A provision is recognized when there exists a present obligation as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to present value and are determined based on best estimates required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liabilities:

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably, the Company does not recognize a contingent liability but discloses its existence in the financial statements.

Cash and cash equivalent:

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short-term deposits with banks. For the purpose of the statement of cash flows, cash and cash equivalents consists of cash and cash at Bank and Fixed Deposits.



Related Party Disclosure:

The details of related parties of the Company, as required under INDAS 24, together with the nature of transactions entered into with such related parties in the ordinary course of business during the year ended 31 March, 2026, are as under:

Name	PAN	Relationship	Type of related party transaction	Value of transaction during the reporting period
Navin Jain	ABKPT1935G	Chairman & Managing Director	Remuneration	21,73,960
Pramod Jain	ADFPJ9886P	CIO/Promoter	Remuneration	26,93,610
Pramod Jain	ADFPJ9886P	CIO/Promoter	Travelling Expenses	1,20,000
Pramod Jain	ADFPJ9886P	CIO/Promoter	Rent	3,00,000
Suresh Kumar Pramod Kumar HUF	AAFHS3322G	Promoter Group	Rent	4,50,000
Rakhi Jain	AGPPB6337A	Promoter	Remuneration	17,08,010
Rakhi Jain	AGPPB6337A	Promoter	Travelling Expenses	1,20,000
Anirban Dutta	AEEPDP2296M	Director & CFO	Remuneration	5,02,200
Inter Globe Realty LLP	AAGFI7541A	Common Directors	Rent	7,20,000
Pritha Beriwal	AWHPD4220G	Company Secretary	Remuneration	2,90,400
Pritha Beriwal	AWHPD4220G	Company Secretary	Travelling Expenses	1,20,000
Manju Jain	ACOPJ5928L	Promoter	Loan	57,00,000

For JLN US & Co. LLP
(Formerly Known as JLN US & Co.)
Chartered Accountants
FRN: 101543W/W101190



CA. Sunil Kumar Kabra
Partner
Mem No. 111692
Date: 26.05.2026
Place: Surat
UDIN: 26111692RSBBAJ6050

Dated: May 26, 2026

Ref: - IGFL/25-26

**To,
The Department of Corporate Services
The BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai SamacharMarg
MUMBAI - 400001**

**The Department of Corporate Services
Calcutta Stock Exchange Limited
7, Lyons Range
Murgighata, Dalhousie
Kolkata - 700001**

Sub: DECLARATION PURSUANT TO REGULATION 33(3)(d) of SEBI(LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS)REGULATIONS, 2015

Ref: Scrip Code -0511391& 10019038

Dear Sir/Madam,

I, Anirban Dutta(DIN - 00655172) of M/s. Inter Globe Finance Ltd having its Registered Office at 6B, Bentinck Street, Aloka House, First Floor, Kolkata -700001, hereby declare that the Statutory Auditors of the Company, M/s. JLN US & Co., Chartered Accountants, have issued an Auditor Report with unmodified opinion on Standalone Audited Financial Results for the Quarter & year ended 31st March, 2026.

This declaration is issued in compliance of Regulation 33(3)(d) of SEBI(Listing Obligations & disclosure Requirements)Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/2016 dated 27th May, 2015.

Kindly take a record of the same.

**Thanking You,
Yours Faithfully,
For Inter Globe Finance Limited**



Navin Jain
(Chairman & Managing Director)
(DIN - 01197626)

Navin Jain
(Chairman & Managing Director)
(DIN - 01197626)

For Inter Globe Finance Limited



Anirban Dutta
(Director & CFO)
(DIN - 00655172)

Anirban Dutta
(Director & CFO)
(DIN - 00655172)