August 13, 2026

To, The General Manager Department of Corporate Services BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001. **Scrip Code: 540268**	To, The Manager Department of Corporate Compliance National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051. **Scrip Code: TRU**

Subject: Outcome of the Board Meeting held on August 13, 2026

Dear Sir/Madam,

Pursuant to Regulation(s) 30 and 51 read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), we wish to inform you that the Board of Directors of TruCap Finance Limited ("Company"), at their meeting held today, i.e., Thursday, August 13, 2026, have, *inter-alia,* considered and approved:

a. the Unaudited Financial Results (Standalone and Consolidated) for the quarter ended June 30, 2026, and have taken on record the Limited Review Report(s), issued by the statutory auditor(s) of the Company.
b. the appointment of M/s Dinesh Jain & Co., Chartered Accountant as the Internal Auditors of the Company for the financial year ending March 31, 2027.
c. the appointment of Mr. Shailendra Roy as the Interim Chief Financial Officer of the Company and designating him as the key managerial personnel of the Company with effect from August 14, 2026.

   The requisite details with respect to appointment of M/s Dinesh Jain & Company, Chartered Accountant, as Internal Auditor of the Company and appointment of Mr. Shailendra Roy as the Interim Chief Financial Officer, in terms of Master Circular for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities issued on July 11, 2023, are provided in Annexure-A and Annexure B respectively.

Further, please find enclosed herewith the Unaudited Standalone and Consolidated Financial Results for the quarter ended June 30, 2026 along with the Limited Review Report(s) issued by the statutory auditor(s) of the Company. Further, the following disclosures are forming part of the unaudited standalone financial results:

a. Additional line items as required under Regulation 52(4) of the Listing Regulations.
b. Certificate of Security Cover for the non-convertible debentures pursuant to Regulation 54(3) of the Listing Regulations.

Further, during the quarter ended June 30, 2026, since the Company has not raised any funds through issuance by way of public issue, rights issue, preferential issue, issuance of non-convertible debentures etc. and there were no funds pending to be utilised from the funds raised through previous issuances of preferential issue of convertible warrants and private placement of non-convertible debentures, the disclosures under Regulation(s) 32, 52(7) and 52(7A) of the Listing Regulations, are not applicable to the Company for the quarter ended June 30, 2026.

The Board Meeting commenced at 04.00 p.m. (IST) and concluded at 05.30 p.m. (IST).

Kindly take the above information on your record.

Thanking You,

Yours faithfully
For TruCap Finance Limited

SONAL JAGDISH SHARMA Digitally signed by SONAL JAGDISH SHARMA Date: 2026.08.13 18:54:48 +05'30'

Sonal Sharma
Company Secretary & Compliance Officer
Encl.: As above

ANNEXURE-I

KHANDELWAL KAKANI & COMPANY

CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Quarterly Standalone Financial Results of TruCap Finance Limited Pursuant to the Regulation 33 and Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO THE BOARD OF DIRECTORS
TRUCAP FINANCE LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of **TRUCAP FINANCE LIMITED** ("the Company") for the quarter ended **June 30, 2026** together with notes thereon ('the Statement') enclosed herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended. We have initialed the Statement for identification purposes only.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder the circulars, guidelines and directions issued by the Reserve Bank of India ("RBI") from time to time (the "RBI Guidelines") and other accounting principles generally accepted in India, and is in compliance with the presentation and disclosure requirements of Regulation 33 and Regulation 52 read with Regulation 63 of the Listing Regulations, 2015 including relevant circulars issued by SEBI from time to time and that it has been prepared in accordance with the relevant prudential norms issued by the RBI in respect of Income recognition, assets classification, provisioning and other related matters, to the extent those are not inconsistent with the Indian Accounting Standards prescribed under section 133 of the Act. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review 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 from material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

KHANDELWAL KAKANI & CO. MUMBAI Chartered Accountants

Branches : • INDORE • RATLAM • MANDSAUR • BHOPAL • MUMBAI

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E-mail : kkc@cakhandelwalkakani.com • info@cakkc.in • Visit us at : www.cakkc.in

4. Based on our review conducted and procedures performed as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying unaudited standalone financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 and Regulation 52 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters.

5. **Material Uncertainty Related to Going Concern**

   Without qualifying our report, we draw attention to para no. 5, and para no.6 to the notes of standalone results of the company, where in company has mentioned the breach of security cover and other loan covenants; continued financial stress including deteriorating asset quality; restructuring plan presented to existing lenders and potential equity infusion. The increased loss of the company in the current year in addition to the conditions mentioned in aforementioned paras to the results indicates the conditions that may cast significant impact to the going concern of the company. The going concern of the company is dependent upon the restructuring plan and potential equity infusion. Our conclusion is not modified in respect of this matter.

For Khandelwal Kakani & Co.
Chartered Accountants
FRN: 001311C

KHANDELWAL KAKANI & CO. MUMBAI Chartered Accountants

C.A. Piyush Khandelwal
Partner
Membership No.: 403556

UDIN:26403556DXZLCF2515

Place: Mumbai
Date: 13/08/2026

TRUCAP FINANCE LIMITED

CIN: L64920MH1994PLC334457

Reg. office:- 3rd Floor, A Wing, D J House,
Old Nagardas Road, Andheri (East), Mumbai – 400069, Maharashtra.
Tel:- +91 22 6845 7200, Email ID:- contact@trucapfinance.com, Website:- www.trucapfinance.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(Rs. in lacs)

	Particulars	Quarter Ended			Year Ended
		30-Jun-26 (Unaudited)	31-Mar-26 (Audited)	30-Jun-25 (Unaudited)	31-Mar-26 (Audited)
	Revenue from operations				
i	Interest income	1065.62	1428.25	2804.09	7852.31
ii	Fees and commission income	60.76	21.57	178.26	368.49
iii	Net gain on fair value changes	0.12	0.04	19.74	20.41
I	**Total Revenue from operations**	**1126.50**	**1449.86**	**3002.09**	**8241.21**
II	**Other income**	91.62	64.73	1196.76	306.89
III	**Total Income (I+II)**	**1218.12**	**1514.59**	**4198.85**	**8548.10**
	Expenses				
i	Finance costs	456.59	2077.49	1951.38	7,506.06
ii	Fees and commission expense	34.21	56.50	81.66	318.41
iii	Impairment on financial instruments	664.29	1015.20	1029.58	8,303.83
iv	Employee benefits expenses	694.27	488.19	979.20	2,947.71
v	Depreciation, amortization and impairment	142.59	154.53	181.48	693.16
vi	Other expenses	611.40	433.23	1532.31	4,008.83
IV	**Total Expenses**	**2603.35**	**4225.14**	**5755.61**	**23778.00**
V	**Profit/(loss) before Exceptional Item and tax (III - IV)**	**(1385.23)**	**(2710.55)**	**(1556.76)**	**(15229.90)**
VI	Exceptional items	-	-	-	
VII	**Profit/(Loss) before tax (V + VI)**	**(1385.23)**	**(2710.55)**	**(1556.76)**	**(15229.90)**
VIII	**Tax expense:**				
i	Current tax	-	-	-	-
ii	Deferred tax	(345.58)	(939.27)	(669.79)	(4,187.57)
iii	Tax adjustment for earlier years	-	-	-	-
	Total Tax Expense	**(345.58)**	**(939.27)**	**(669.79)**	**(4187.57)**
IX	**Profit/(Loss) for the period/year after tax (VII - VIII)**	**(1,039.65)**	**(1,771.28)**	**(886.97)**	**(11,042.33)**
X	**Other Comprehensive Income**				
	(A) Items that will not be reclassified to profit or loss				
	- Remeasurement gain/(loss) on defined benefit plan	(16.50)	66.48	(4.73)	59.38
	- Income tax relating to items that will not be reclassified	4.15	(16.74)	1.16	(14.95)
	Sub Total (A)	**(12.35)**	**49.74**	**(3.57)**	**44.43**
	(B) Items that will be reclassified to profit or loss				
	- Effective portion of gain/(Loss) on hedging instruments	-	-	(4.41)	-
	- Income tax relating to items that will be reclassified	-	-	1.99	-
	Sub Total (B)	-	-	**(2.42)**	-
	Other comprehensive income (Total X(A)+X(B))	**(12.35)**	**49.74**	**(5.99)**	**44.43**
XI	**Total Comprehensive Income for the period/year (IX + X)**	**(1052.00)**	**(1721.54)**	**(892.96)**	**(10997.90)**
XII	**Paid up equity share capital (face value of Rs. 2/- per share)**	**2377.24**	**2377.24**	**2377.24**	**2,377.24**
XIII	**Other Equity**	**1941.68**	**2951.24**	**11846.92**	**2951.24**
XIV	**Earnings per equity share (Not annualised for the interim periods)**				
	Basic (Rs.)	(0.87)	(2.23)	(0.76)	(9.29)
	Diluted (Rs.)	(0.87)	(2.23)	(0.76)	(9.29)

Notes:

1. The above results for the quarter ended June 30, 2026 have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meeting(s) held on August 13, 2026.

2. The unaudited standalone financial results for the quarter ended June 30, 2026 have been reviewed by the Statutory Auditors and they have issued an unmodified opinion.

3. The Company has primarily two reportable business segments namely Fund based Activities and Advisory services for the quarter ended June 30, 2026. The Company publishes unaudited standalone financial results along with the unaudited consolidated financial results and in accordance with Ind AS 108 - Operating Segments, the Company has disclosed the segment information in the unaudited consolidated financial results of the Company.

4. Fees and commission income includes advisory service fees and commission from syndication loan.

KHANDELWAL KAKANI & CO. MUMBAI Chartered Accountants

TruCap Finance Limited

5 Disclosures as required under Regulation 52(4) and Regulation 54(2) of the Listing Regulations for the quarter ended June 30, 2026 is attached as Annexure 1 and Annexure 2 respectively.

In view of the continued financial stress and the deterioration in asset quality, driven by lower business growth arising from resource limitations and the ongoing rundown of the loan book, the Company's security cover on secured borrowings has become inadequate from the quarter ended December 31, 2025. The management has undertaken a comprehensive review of the underlying assets and the corresponding security values. Corrective measures and proactive engagement with lenders, are in progress. The Company is also focusing on maintaining operational agility to remain promising to prospective investors.

6 Debt restructuring :
Pursuant to current losses and losses incurred in earlier years, the company had defaulted in repayment of borrowing and the account of company with various lenders turn into a non performing asset. The Company had a joint meeting with its lenders on July 06, 2026, to decide future course of action and discuss the proposed restructuring plan. Based on the responses received from the lenders as at the date of approval of the financial results, 60% of lenders by value have expressed their support for the proposed restructuring plan and 26% of lenders have yet to revert on the proposed restructuring plan. The company is hopeful of getting through the proposed restructuring plan, therefore, accordingly the company has only recognized interest based on the various lender agreements and did not recognize any of the penal interest. Consequently, penal interest amounting to ₹287.11 lakhs, which had been recognised in earlier periods, has been reversed during the current period, considering the anticipated waiver/relaxation of such penal interest under the proposed restructuring plan.

7 Disclosure pertaining to RBI Master Direction - RBI/DOR/2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 Reserve Bank of India (Transfer of Loan Exposures) Directions, 2021 dated September 24, 2021.

(a) The company has not transferred any loan through assignment in respect of loans not in default during the quarter ended as on June 30, 2026

(b) The company has not acquired any loans (not in default) through assignment during the quarter ended June 30, 2026

(c) The Company has neither acquired nor transferred any stressed loans during the quarter ended June 30, 2026

8 Disclosure as required under Master Direction – Reserve Bank of India (Securitisation of Standard Assets) Directions, 2021, issued by the Reserve Bank of India on September 24, 2021, during the quarter ended June 30, 2026 the company not undertaken any securitisation of loan exposures.

9 The figures for the fourth quarter of the previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the previous financial year which was subject to limited review by the statutory auditors.

10 The figures for the previous quarter/year have been regrouped / rearranged wherever necessary to conform to the current quarter presentation.

For and on behalf of the Board of TruCap Finance Limited

KHANDELWAL KAKANI & CO. MUMBAI Chartered Accountants

TruCap Finance Limited

Rohanjeet Singh Juneja
Managing Director and Chief Executive Officer
DIN: 08342094

Mumbai, August 13, 2026

Annexure 1

Disclosure in compliance with Regulations 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, for the quarter ended June 30, 2026.

(Rs. in lacs)

Sr. No	Particulars	Quarter Ended			Year Ended
		30-Jun-26 (Unaudited)	31-Mar-26 (Audited)	30-Jun-25 (Unaudited)	31-Mar-26 (Audited)
1	Debt-Equity Ratio (times)	7.67	6.29	3.22	6.29
2	Debt Service Coverage Ratio (Note: c)	N. A.	N. A.	N. A.	N. A.
3	Interest Service Coverage Ratio (Note: c)	N. A.	N. A.	N. A.	N. A.
4	Outstanding Redeemable Preference Shares (Quantity)	Nil	Nil	Nil	Nil
5	Outstanding Redeemable Preference Shares (Rs in Lakhs)	Nil	Nil	Nil	Nil
6	Capital Redemption Reserve (Rs in Lakhs)	Nil	Nil	Nil	Nil
7	Debenture Redemption Reserve (Rs in Lakhs) (Note: c)	N. A.	N. A.	N. A.	N. A.
8	Net Worth (Rs in Lakhs)	4,318.93	5,328.48	14,224.16	5,328.48
9	Net Profit After Tax (Rs in Lakhs)	(1,039.68)	(1,771.28)	(886.97)	(11,042.33)
10	Earnings Per Share (In Rs) (Not Annualised)				
	- Basic (Rs.)	(0.87)	(2.23)	(0.76)	(9.29)
	- Diluted (Rs.)	(0.87)	(2.23)	(0.76)	(9.29)
11	Current Ratio (Note: c)	N. A.	N. A.	N. A.	N. A.
12	Long Term Debt To Working Capital (Note: c)	N. A.	N. A.	N. A.	N. A.
13	Bad Debts To Account Receivable Ratio (Note: c)	N. A.	N. A.	N. A.	N. A.
14	Current Liability Ratio (Note: c)	N. A.	N. A.	N. A.	N. A.
15	Total Debts To Total Assets	0.84	0.84	0.74	0.84
16	Debtors Turnover (Note: c)	N. A.	N. A.	N. A.	N. A.
17	Inventory Turnover (Note: c)	N. A.	N. A.	N. A.	N. A.
18	Operating Margin (%) (Note: c)	N. A.	N. A.	N. A.	N. A.
19	Net Profit Margin (%)	-85.4%	-116.9%	-21.2%	-129.2%
20	Sector Specific Equivalent Ratios: i.e. GNPA And NNPA				
	- GNPA %	49.90	25.24	1.42	25.24
	- NNPA %	31.50	15.63	0.90	15.63
	- Overall Provision Coverage Ratio %	37.00	38.05	36.93	38.05

Notes:

a Debt Equity ratio = Total Borrowings/Total Equity

b Net worth means share capital plus reserves less miscellaneous expenditure to the extent not written off.

c The Company is registered with the Reserve Bank of India as Non-Banking Financial Company, hence these ratio are generally not applicable.

d Total Debts to total assets = Total Borrowings/Total Assets

e Net profit margin = Net profit after Tax/Total Income

f Overall Provision coverage = Total ECL Provision (Including Interest)/Gross Non Performing Advances(GNPA)

KHANDELWAL KAKANI & CO. MUMBAI Chartered Accountants

TruCap Finance Limited

Independent Auditor's Report on Security Asset Cover as on June 30, 2026, under Regulation 54 read with Regulation 56(1)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) for submission to the BSE Limited and Catalyst Trusteeship Limited (the "Debenture Trustee")

To
The Board of Directors
TruCap Finance Limited
Mumbai

This report is issued in accordance with request received from TruCap Finance Limited (the "Company").

1. TruCap Finance Limited has raised money through allotment of Non-Convertible Debentures ("NCDs") on private placement basis, which have been listed on BSE Limited. Catalyst Trusteeship Limited has been appointed as Trustee (the "Debenture Trustees") to monitor and safeguard the interest the NCDs holders.

2. Pursuant to Regulations 54(3) and 56(1)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended vide circular no. SEBI/HO/MIRSD/ MIRSD_CRADT/COR/P /2022/67 dated May 19, 2022, and Regulation 15(1)(t) of the Securities and Exchange Board of India (Debenture Trustees) Regulations, 1993, as amended from time to time, (together referred to as the "Regulations"), the Company is required to submit along with the financial results a certificate from the Statutory auditors with respect to maintenance of Security Cover and compliance with the covenants in respect of listed NCDs.

3. Accordingly, we, as Statutory Auditors of the Company, have been requested by the Company to examine the accompanying "Statement of Security Cover and compliance with covenants mentioned in the Debenture Documents as on June 30, 2026 " (the "Statements") and certify the same. The Statements have been prepared by the Management of the Company from the standalone financial statements, books of accounts and other relevant records maintained by the Company. We have stamped the Statements for identification purpose only.

Management Responsibility

4. The Management of the Company is responsible for ensuring that the Company complies with all the relevant requirements of Companies Act, 2013 and other applicable laws and regulations, as applicable.

5. The preparation of the Statements is the responsibility of the Management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents.

Auditor's Responsibility

6. Our responsibility is to certify and confirm as to whether anything has come to our attention that causes us to believe that the particulars contained in the Statements with respect to book value

KHANDELWAL KAKANI & CO. MUMBAI Chartered Accountants

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of asset charged against listed NCD issued by the Company are not in agreement with the standalone financial statements, books of accounts and other relevant records as at June 30, 2026 maintained by the Company and Debenture Documents.

7. We conducted our examination of the Statements, in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India ("ICAI"). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

8. Our responsibility, for the purpose of this certificate is to certify and confirm the particulars contained in the Statements, based on the financial results and other relevant records and documents maintained by the Company and to certify asset cover ratio is as per prescribed in the Debenture Documents executed by the Company ("Security Cover").

9. We have reviewed the Standalone Financial Results for the quarter ended June 30, 2026, submitted by the Company to the Stock Exchange(s) and have performed the following procedures:

    a. Obtained the Debenture Trust Deed, Disclosure Document and the Term Sheet (Debenture Documents) in respect of the secured listed NCDs and noted the asset cover percentage required to be maintained by the Company in respect of such NCDs, as indicated in Annexure of the Statements.
    b. Traced and agreed the principal amount of the NCDs outstanding as on June 30, 2026, to the financial results of the Company and books of account maintained by the Company as of June 30, 2026.
    c. Obtained and read the particulars of asset cover required to be provided in respect of NCDs as indicated in the Debenture Documents.
    d. Traced the value of assets indicated in Annexure of the Statement to the financial results of the Company and books of account maintained by the Company as on June 30, 2026. Based on such verification, we noted that the asset cover available in respect of the secured Non-Convertible Debentures ("NCDs") is lower than the minimum asset cover requirement as stipulated in the respective documents of NCDs.

Conclusion

10. Based on the procedures performed by us, as referred to in paragraph 9 above and according to the information and explanations received and management representations obtained, the asset cover available to the holders of secured Non-Convertible Debentures of the Company as at June 30, 2026 is not as per the minimum asset cover requirement as stipulated in the Debenture Trust Deed.

Restriction on Use

11. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the applicable regulations. Our obligations in respect of this report are entirely separate from, and our responsibility and liability are in no way changed by, any other role we may have as statutory auditors of the Company or otherwise.

12. The report has been issued at the request of the Company, solely in connection with the purpose mentioned in paragraph 3 above and to be submitted with the accompanying Statement to BSE

KHANDELWAL KAKANI & CO. MUMBAI Chartered Accountants

Limited and the Debenture Trustees and is not to be used or referred to for any other person. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

For Khandelwal Kakani & Co.
Chartered Accountants
FRN: 001311C

KHANDELWAL KAKANI & CO.
MUMBAI
Chartered Accountants

C.A. Piyush Khandelwal
Partner
Membership No.: 403556

UDIN: 26403556ZWGTIN3739

Place : **Mumbai**
Dated : **13/08/2026**

Annexure 2

Security Cover Certificate in compliance with Regulation 54(3) of the Securities and Exchange Board of India (Listing Obliration and Disclosure Requirements) Regulations, 2015 and SEBI Circular no. SEBI/HO/MIRSD/MIRSD_CRADT/CIR/P/2022/67 issued on May 19, 2022

(Rs. in lacs)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Pari- Passu Charge	Pari- Passu Charge	Pari- Passu Charge	Assets not offered as Security	Eliminati on (amount in negative)	Debts not backed by any assets offered as security (applicable only for liability side)	(Total C to J)	Related to only those items covered by this certificate				
		Debt for which this certificate being issued	Other Secure d Debt	Debt for which this certificat e being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari passu charge)	Other assets on which there is pari- Passu charge (excluding items covered in column F)		debt amount considere d more than once (due to exclusive plus pari passu charge)			Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable	Market Value for Pari passu charge Assets	Carrying Value/Book Value For Pari Passu Charge Assets Where Market Value Is Not Ascertainable Or Applicable	Total Value(L+M+ N+O)
												Relating to Column F			
		Book Value	Book Value	Yes/ No	Book Value	Book Value									
ASSETS															
Property,Plant and Equipment							351.17			351.17					-
Capital Work-in-Progress							-			-					-
Right of Use Assets							54.02			54.02					-
Goodwill							-			-					-
Intangible Assets							270.18			270.18					-
Intangible Assets under Development							26.26			26.26					-
Investments							3,725.50			3,725.50					-
Loans	Loans/ Advances given (net of provisions, NPAs and Sell down portfolio)	12,782.23					-		10,675.56	23,457.79		12,782.23			12,782.23
Inventories							-			-					-
Trade Receivables							1,468.08			1,468.07					-
Cash and Cash Equivalents							802.45			802.45					-
Bank Balances other than Cash and Cash Equivalents							982.57			982.57					-
Others							7,355.38			7,355.38					-
Total		**12,782.23**	-	-	-	-	**15,035.61**	-	**10,675.56**	**38,493.39**	-	**12,782.23**	-	-	**12,782.23**
LIABILITIES															
Debt securities to which this certificate pertains		-	14,001.32	Yes			-			14,001.32					-
Other debt sharing pari-passu charge with above debt		not to be filled					-			-					-
Other Debt							-			-					-
Subordinated debt							-			-					-
Borrowings			19,135.40				-			19,135.39					-
Bank							-			-					-
Debt Securities							-			-					-
Others							-			-					-
Trade payables							220.43			220.43					-
Lease Liabilities							-			-					-
Provisions							203.44			203.44					-
Others							613.89			613.89					-
Total		-	**33,136.71**	-	-	-	**1,037.75**	-	-	**34,174.46**	-		-	-	-
Cover on Book Value															-
Cover on Market Value															
		Exclusive Security Cover Ratio			Pari-Passu Security Cover Ratio										

KHANDELWAL KAKANI & CO. MUMBAI

TruCap Finance Limited

Limited Review Report on Unaudited Quarterly Consolidated Financial Results of TruCap Finance Limited Pursuant to the Regulation 33 and Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO THE BOARD OF DIRECTORS
TRUCAP FINANCE LIMITED

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **TRUCAP FINANCE LIMITED** ("the parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter ended **June 30, 2026** together with notes thereon ('the Statement') enclosed herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review 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 from material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The statement includes the results of the following entity:

Sr. No.	Name of the Entity	Relationship
1.	TruCap Finance Limited	Parent
2.	DFL Technologies Private Limited	Subsidiary Company

KHANDELWAL KAKANI & CO. MUMBAI Chartered Accountants

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5. Based on our review conducted and procedures performed as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying unaudited Consolidated financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 and Regulation 52 of SEBI Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters.

6. The accompanying Statement includes the unaudited interim standalone financial results/ financial information, in respect of one subsidiary company whose interim result/ financial information reflect total revenues of Rs. 13.93 lakhs and total Net loss after tax of Rs. (18.38) lakhs total comprehensive Income of Rs. (18.38) lakhs for the quarter ended June 30, 2026. The reports on the unaudited interim standalone/consolidated financial results/financial information of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures, is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of these matters.

7. Material Uncertainty Related to Going Concern

Without qualifying our report, we draw attention to para no.5, and para no.6 to the notes of Standalone results of the company, where in company has mentioned the breach of security cover and other loan covenants; continued financial stress including deteriorating asset quality; restructuring plan presented to existing lenders and potential equity infusion. The increased loss of the company in the current year in addition to the conditions mentioned in aforementioned paras to the results indicates the conditions that may cast significant impact to the going concern of the company. The going concern of the company is dependent upon the restructuring plan and potential equity infusion. Our conclusion is not modified in respect of this matter.

For Khandelwal Kakani & Co.
Chartered Accountants
FRN: 001311C

KHANDELWAL KAKANI & CO. MUMBAI Chartered Accountants

C.A. Piyush Khandelwal
Partner
Membership No.: 403556

UDIN: 26403556GVBNSA1943
Place: Mumbai
Date: 13/08/2026

TRUCAP FINANCE LIMITED

CIN: L64920MH1994PLC334457

Reg. office:- 3rd Floor, A Wing, D J House,
Old Nagardas Road, Andheri (East), Mumbai – 400069, Maharashtra.
Tel:- +91 22 6845 7200, Email ID:- contact@trucapfinance.com, Website:- www.trucapfinance.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(Rs. in lacs)

	Particulars	Quarter Ended			Year Ended
		30-Jun-26 (Unaudited)	31-Mar-26 (Audited)	30-Jun-25 (Unaudited)	31-Mar-26 (Audited)
	Revenue from operations				
i	Interest income	1065.62	1433.56	2809.88	7865.08
ii	Fees and commission income	60.76	21.57	178.26	368.49
iii	Net gain on fair value changes	0.12	0.04	19.74	20.41
I	**Total Revenue from operations**	**1126.50**	**1455.17**	**3007.88**	**8253.98**
II	**Other income**	95.08	66.90	1197.45	310.30
III	**Total Income (I+II)**	**1221.58**	**1522.07**	**4205.33**	**8564.28**
	Expenses				
i	Finance costs	446.12	2072.49	1951.38	7,484.15
ii	Fees and commission expense	34.21	56.50	81.66	318.41
iii	Impairment on financial instruments	664.29	923.13	1029.58	8,211.77
iv	Employee benefits expenses	699.73	492.93	981.98	2,964.91
v	Depreciation, amortization and impairment	161.26	177.49	201.81	777.54
vi	Other expenses	619.59	437.29	1538.51	4,040.40
IV	**Total Expenses**	**2625.20**	**4159.83**	**5784.92**	**23797.18**
V	**Profit/(loss) before Exceptional Item and tax (III - IV)**	**(1403.62)**	**(2637.76)**	**(1579.59)**	**(15232.90)**
VI	Exceptional items	-	-	-	-
VII	**Profit/(Loss) before tax (V + VI)**	**(1403.62)**	**(2637.76)**	**(1579.59)**	**(15232.90)**
VIII	**Tax expense**				
i	Current tax	0.00	-	-	-
ii	Deferred tax	(345.58)	(719.45)	(669.79)	(3,967.75)
iii	Tax adjustment for earlier years	0.00	0.00	-	0.00
	Total Tax Expense	**(345.58)**	**(719.45)**	**(669.79)**	**(3967.75)**
IX	**Profit/(Loss) for the period/year after tax (VII - VIII)**	**(1,058.04)**	**(1,918.31)**	**(909.80)**	**(11,265.15)**
X	**Other Comprehensive Income**				
	(A) Items that will not be reclassified to profit or loss				
	- Remeasurement gain/(loss) on defined benefit plan	(16.50)	66.47	(4.73)	59.38
	- Income tax relating to items that will not be reclassified	4.15	(16.74)	1.16	(14.95)
	Sub Total (A)	(12.35)	49.73	(3.57)	44.43
	(B) Items that will be reclassified to profit or loss				
	- Effective portion of gain/(Loss) on hedging instruments	-	-	(4.41)	-
	- Income tax relating to items that will be reclassified	-	-	1.99	-
	Sub Total (B)	-	-	(2.42)	-
	Other comprehensive income (Total X(A)+X(B))	**(12.35)**	**49.73**	**(5.99)**	**44.43**
XI	**Total Comprehensive Income for the period/year (IX + X)**	**(1070.39)**	**(1868.58)**	**(915.79)**	**(11220.72)**
XII	**Paid up equity share capital (face value of Rs. 2/- per share)**	**2377.24**	**2377.24**	**2377.24**	**2,377.24**
XIII	**Other Equity**	**1923.28**	**2722.95**	**11818.63**	**2722.95**
XIV	**Earnings per equity share (Not annualised for the interim periods)**				
	Basic (Rs.)	(0.89)	(2.35)	(0.78)	(9.48)
	Diluted (Rs.)	(0.89)	(2.35)	(0.78)	(9.48)

KHANDELWAL KAKANI & CO. MUMBAI Chartered Accountants

Trucap Finance Limited

Notes:

1. SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs. in lacs)

	Particulars	Quarter Ended			Year Ended
		30-Jun-26 (Unaudited)	31-Mar-26 (Audited)	30-Jun-25 (Unaudited)	31-Mar-26 (Audited)
I	**Segment Revenue**				
	- Fund Based Activities	1,221.58	1,522.03	3,079.34	8,443.86
	- Advisory Services	-	-	-	-
	Total Segment Revenue	**1,221.58**	**1,522.03**	**3,079.34**	**8,443.86**
	Less : Inter Segment Revenue	-	-		-
	Revenue from Operations	**1,221.58**	**1,522.03**	**3,079.34**	**8,443.86**
II	**Segment Results**				
	Profit before Tax from each segment :				
	- Fund Based Activities	(1,355.61)	(2,569.57)	(2,412.82)	(14,652.89)
	- Advisory Services	(30.98)	(45.64)	(65.57)	(202.02)
	Total Segment Results	**(1,386.59)**	**(2,615.21)**	**(2,478.39)**	**(14,854.91)**
	Unallowable Income/(Expenditure) - net	(17.03)	(22.82)	898.80	(377.99)
	Profit before Tax	**(1,403.62)**	**(2,638.03)**	**(1,579.59)**	**(15,232.90)**
	Less: Taxes	(345.58)	(1,023.04)	(669.79)	(3,967.75)
	Profit after Tax	**(1,058.04)**	**(1,614.99)**	**(909.81)**	**(11,265.15)**
III	**Capital Employed**				
	Segment Assets				
	- Fund Based Activities	28,493.75	(2,241.29)	47,496.77	29,520.37
	- Advisory Services	1,487.03	249.12	4,157.93	1,560.96
	- Unallocated	8,134.87	1,464.21	8,749.05	8,069.42
	Total Segment Assets	**38,115.65**	**(527.96)**	**60,403.75**	**39,150.75**
	Segment Liabilities				
	- Fund Based Activities	33,762.12	1,053.87	46,082.51	34,004.40
	- Advisory Services	52.99	(10.43)	100.33	46.18
	Total Segment Liabilities	**33,815.11**	**1,043.44**	**46,182.84**	**34,050.58**

Notes:

2 Fees and commission income includes advisory service fees and commission from syndication loan.

3 The above unaudited consolidated financial results for the quarter ended June 30, 2026 have been reviewed by the Statutory Auditors of TruCap finance Limited ("Parent Company") and they have issued an unmodified opinion. The unaudited consolidated financial results for the quarter ended June 30, 2026 includes the unaudited financial results for the quarter ended June 30, 2026 of the wholly owned subsidiary, DFL Technologies Private Limited.

4 The above unaudited consolidated financial results for the quarter ended June 30, 2026 have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors of the Parent Company at their respective meeting(s) held on August 13, 2026.

5 The figures for the fourth quarter of the previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the previous financial year which was subject to limited review by the statutory auditors.

6 The figures for the previous quarter/year have been regrouped / rearranged wherever necessary to conform to the current quarter presentation.

KHANDELWAL KAKANI & CO. MUMBAI Chartered Accountants

For and on behalf of the Board of TruCap Finance Limited

TruCap Finance Limited

Rohanjeet Singh Juneja
Managing
DIN: 08342094

Mumbai, August 13, 2026

Annexure A - Details with respect to appointment of M/s Dinesh Jain & Co., Chartered Accountant, as Internal Auditor of the Company as required under Listing Regulations read with Master Circular for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities issued on July 11, 2023 as amended ("SEBI Circular").

Name of the firm	M/s Dinesh Jain & Company, Chartered Accountants
reason for change viz. appointment, ~~re -appointment, resignation, removal, death or otherwise~~	Appointment as the Internal Auditor of the Company for the financial year ending March 31, 2027.
Date of appointment~~/re-appointment/cessation (as applicable) & term of appointment/re-appointment~~	August 13, 2026
brief profile (in case of appointment);	Dinesh Jain & Company, Chartered Accountants (DJCA), is a professionally managed Chartered Accountancy firm established in 1971, with over five decades of experience in audit, assurance, taxation, accounting, risk advisory and regulatory services. The firm has extensive experience in internal audit, risk assessment, operations audit, forensic audit and concurrent audit, with specific expertise in the banking and financial services sector. Its professional team comprises experienced Chartered Accountants, including partners with over 10 to 35 years of experience across audit, finance, taxation, risk management and restructuring. The firm follows a risk-based approach to internal audit and has experience serving banks, financial institutions and corporates.
disclosure of relationships between directors (in case of appointment of a director)	Not applicable

Annexure B - Details with respect to appointment of Mr. Shailendra Roy as the Interim Chief Financial Officer of the Company as required under Listing Regulations read with Master Circular for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities issued on July 11, 2023, as amended ("SEBI Circular").

Name of the person	Mr. Shailendra Roy
Reason for change viz. appointment~~, re -appointment, resignation, removal, death or otherwise~~	Appointment of Mr. Shailendra Roy as Interim Chief Financial Officer and designated as the Key Managerial Personnel of the Company with effect from August 14, 2026.
Date of appointment/~~re-appointment/cessation (as applicable) & term of appointment/re-appointment~~	Appointment of Mr. Shailendra Roy as Interim Chief Financial Officer and designated as the Key Managerial Personnel of the Company with effect from August 14, 2026.
Brief profile (in case of appointment);	Mr. Shailendra Roy is a seasoned Finance & Accounts professional with approximately 15 years of experience across diversified sectors, including multinational and BSE-listed companies, with over 5 years of experience in the listed NBFC sector. He is a Semi-Qualified Chartered Accountant and a Commerce Graduate from Tilka Manjhi Bhagalpur University. He has worked with reputed organisations including OPPO Mobiles India Limited, Poddar Housing & Development Limited (BSE-listed), and Patliputra Builders Limited, gaining comprehensive experience in financial accounting and reporting, taxation, budgeting and forecasting, MIS, treasury, audit, regulatory compliance, and financial planning and analysis. Since 2021, he has been associated with TruCap Finance Limited, where he currently serves as Deputy General Manager – Finance. In this role, he has been closely involved in financial management, financial closure and reporting, handling audit(s), regulatory compliance, ECL provisioning, budgeting, financial analysis, and strategic finance initiatives.
Disclosure of relationships between directors (in case of appointment of a director)	Not applicable