# Upsurge Investment & Finance Ltd.

10th August, 2026

To,
Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001

**Script Code: 531390**
**<u>Sub: Outcome of the Board Meeting held on 10th August, 2026</u>**
**<u>Ref: Upsurge Investment and Finance Limited</u>**

Dear Sir/Madam,

With reference to the above captioned subject, we would like to inform you that the Board of Directors of the Company in their Meeting held today, i.e., 10th August, 2026, transacted the following matters along with other routine Business:

1. Approved **Unaudited Standalone Financial Results** for the quarter ended **30th June, 2026** along with limited review report thereon. *(Copy of results being submitted separately)*

2. Considered and approved Declaration of an interim **dividend @ 5%** i.e., **Re. 0.50 per** equity shares of Rs. 10/- each for the **F.Y. 2026-27** and the interim dividend shall be duly paid within the stipulated timelines as prescribed under law.

Further, in accordance with Regulation 42 of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015, the Record date for determining the entitlement of the shareholders for the payment of aforesaid Interim Dividend shall be Friday, 21st August, 2026.

The Meeting of the Board of Directors commenced at 12.00 P.M. and concluded at 12.38 P.M.
Kindly take above on record and oblige.
Thanking You,

Yours faithfully,
**For Upsurge Investment & Finance Limited**

Savani Daya Dhavalbhai
Digitally signed by Savani Daya Dhavalbhai
Date: 2026.08.10 12:54:34 +05'30'

**Daya Dhavalbhai Savani**
**Company Secretary**

**Statement of Standalone Unaudited Financial Results for the Quarter ended 30th June 2026**

**(Amount in Lakhs)**

| | Particulars | Quarter Ended | | | Year Ended |
|---|---|---|---|---|---|
| | | 30th June 2026 | 31st March 2026 | 30th June 2025 | 31st March 2026 |
| | | (Unaudited) | (Audited) | (Unaudited) | (Audited) |
| | **Revenue from operations** | | | | |
| (i) | Interest Income | 103.46 | 127.53 | 130.44 | 548.40 |
| (ii) | Dividend Income | 3.16 | 10.09 | 0.47 | 82.70 |
| (iii) | Net gain on fair value changes | 942.55 | (335.59) | 399.86 | 31.53 |
| (iv) | Sale of Share and Securities | 1,879.00 | 463.65 | 1,279.76 | 4,073.59 |
| (v) | Other operating Income | 511.54 | (23.45) | 438.46 | 618.53 |
| **(I)** | **Total Revenue from operations** | **3,439.71** | **242.23** | **2,248.99** | **5,354.75** |
| (II) | Other Income | 2.00 | 1.00 | 168.96 | 169.96 |
| **(III)** | **Total Income (I+II)** | **3,441.71** | **243.23** | **2,417.95** | **5,524.71** |
| | **Expenses** | | | | |
| (i) | Finance Costs | 3.28 | 24.50 | 5.10 | 95.42 |
| (ii) | Cost of materials consumed | - | - | - | - |
| (iii) | Net loss on fair value changes | - | - | 218.35 | - |
| (iv) | Purchases of Stock -in -trade | 1,478.22 | 1,210.13 | 1,275.50 | 6,052.08 |
| (v) | Changes in Inventories of finished goods, stock -in - trade and work -in - progress | (168.91) | (249.19) | (224.68) | (1,325.35) |
| (vi) | Employee Benefits Expenses | 19.33 | 19.50 | 18.75 | 80.46 |
| (vii) | Depreciation, amortization and impairment | 0.72 | 0.72 | 0.71 | 2.89 |
| (viii) | Others expenses | 52.74 | 37.67 | 33.59 | 118.63 |
| **(IV)** | **Total Expenses** | **1,385.38** | **1,043.33** | **1,327.32** | **5,024.13** |
| (V) | Profit / (loss) before exceptional items and tax (III - IV) | 2,056.33 | (800.10) | 1,090.63 | 500.58 |
| (VI ) | Exceptional items | - | - | - | - |
| **(VII)** | **Profit/(loss) before tax (V -VI)** | **2,056.33** | **(800.10)** | **1,090.63** | **500.58** |
| **(VIII)** | **Tax Expense:** | | | | |
| | (1) Current year Tax | 449.89 | (90.84) | 322.65 | 263.69 |
| | (2) Previous year Tax | - | 0.55 | - | 0.55 |
| | (3) Deferred Tax | - | (86.43) | - | (86.43) |
| **(IX)** | **Profit/(loss) for the period (VII-VIII)** | **1,606.44** | **(623.38)** | **767.98** | **322.77** |
| (X) | Other Comprehensive Income | - | - | - | - |
| **(XI)** | **Total Comprehensive Income for the period (IX+X)** | **1,606.44** | **(623.38)** | **767.98** | **322.77** |
| **(XII)** | **Paid-up equity share capital (Face Value of Rs. 10 Each)** | **2,192.14** | **2,192.14** | **2,007.14** | **2,192.14** |
| **(XIII)** | **Reserve excluding Revaluation Reserve** | | | | **9,525.67** |
| (XIV) | Earnings per equity share (for continuing operations) | | | | |
| | Basic (Rs.) | 7.33 | (2.84) | 3.83 | 1.47 |
| | Diluted (Rs.) | 7.33 | (2.84) | 3.29 | 1.47 |

UPSURGE INVESTMENT & FINANCE LTD
MUMBAI

**Notes:-**

1. The above financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with Companies (Indian Accounting Standards) Rules 2015 as amended.

2. The above results have been reviewed by the Audit Committee and have been approved by the Board of Directors at their meetings held on 10th August, 2026 pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), Regulations 2015 (as amended).

3. The Board of Directors declared an interim dividend @ 5 % (Re. 0.50 per Equity Shares of Rs. 10/- each) for the F.Y.2026-27

4. The Company's main business is NBFC Activity. All other activities of the company revolve around the main business. As such, there are no separate reportable segments, as per the Ind AS 108 "Operating Segments" specified under section 133 of the Companies Act, 2013.

5. The figures of the previous year/ quarter have been regrouped / reclassified wherever necessary to confirm to current year/ period's classification.

6. The aforesaid Un-Audited financial results will be uploaded on the company's website www.upsurgeinvestment.com and will also be available on the website of stock exchange i.e. www.bseindia.com for the benefit of shareholders and investors.

**FOR UPSURGE INVESTMENT & FINANCE LTD.**

Dayakrishna Goyal
Managing Director
DIN: 00398539

UPSURGE INVESTMENT & FINANCE LTD. MUMBAI

Mumbai, Date: 10th August, 2026

INDIA

**_JAIN & TRIVEDI_**
**CHARTERED ACCOUNTANTS**
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**Dilip L. Jain**
B. Com. LL.B. C.S. FCA

**Satish C. Trivedi**
B.Com. LL.B. FCA

**Nimesh P. Jain**
B. Com. LL.B. FCA

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

TO
THE BOARD OF DIRECTORS OF
UPSURGE INVESTMENT AND FINANCE LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of Upsurge Investment and Finance Limited (the 'Company') for the Quarter ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulation').

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

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of auditing and consequently does not enable us to obtain assurance that would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

JAIN & TRIVEDI
MUMBAI
Chartered Accountants

**For M/s. JAIN & TRIVEDI**

Chartered Accountants
Firm's Registration No. 113496W

**Satish Trivedi**
Partner
Membership No. 038317
**UDIN: -26038317KZMDNP2415**

Mumbai, 10th August, 2026