Ref: PFL/BSE/2026-27/120

Date: November 23, 2026

To,
BSE Limited
The Corporate Relationship Department
P.J. Towers, 1st Floor,
Dalal Street,
Mumbai – 400 001.

	Equity	**Debt**						
Scrip Code	544191	977452	977715	977718	977748	978011	978238	978427
Scrip ID	PURPLEFIN	1225PFL28	1250PFL31	PFL06426	12PFL28	1190PFL28	1190PFL29	1150PFL 29

Subject: Clarification / Correction in Consolidated Financial Results for the Quarter and Half-Year ended September 30, 2026

Ref: Intimation bearing reference no. PFL/ BSE/2026-27/97 dated October 22, 2026

Dear Sir/Madam,

With reference to our earlier intimation dated October 22, 2026 bearing reference no. PFL/ BSE/2026-27/97 regarding the outcome of the meeting of the Board of Directors of the Company held on October 22, 2026, wherein the Company had, inter alia, submitted the Standalone and Consolidated Audited Financial Results for the half and quarter and year ended September 30, 2026 pursuant to Regulations 30, 33, 51 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

In this regard, we wish to inform you that the Basic Earnings Per Share ("Basic EPS") disclosed in the Unaudited Consolidated Financial Results of the Company for the quarter and half-year ended September 30, 2026, was inadvertently stated as ₹0.13 per share instead of the correct amount of ₹0.17 per share, resulting in a variance of ₹0.04 (Four paise) per share. The variance arose due to the Basic EPS being computed using the closing number of equity shares outstanding as at the reporting date instead of the weighted average number of equity shares outstanding during the reporting period, as required under Ind AS 33 – Earnings per Share.

The error is confined solely to the computation and disclosure of Basic EPS and does not affect the Company's reported profit after tax, revenue, net worth, assets, liabilities or cash flows, or any other financial information in the financial results. Accordingly, the management and the Statutory Auditor of the Company has evaluated the matter and concluded that error is not material to the financial position or performance of the Company.

There is no change in any other financial information, disclosures, or figures forming part of the financial results already submitted to the Stock Exchanges.

Accordingly, we are enclosing the corrected version of the Consolidated Financial Results, incorporating the aforementioned corrections for your information and record.

Thanking you,

Yours faithfully,

For Purple Finance Limited

RUCHI JITENDRA NISHAR

Digitally signed by RUCHI JITENDRA NISHAR
Date: 2026.11.24 15:20:55 +05'30'

Ruchi Nishar
Company Secretary and Compliance Officer

Encl: a/a

Independent Auditor's Limited Review Report on Consolidated Unaudited Quarterly 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
Purple Finance Limited
Mumbai

- We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Purple Finance Limited (the "Company" or the "Parent") and its subsidiary (the parent and its subsidiary hereinafter referred to as the "Group"), for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

- 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and in compliance with the Regulations and directions issued by the Reserve Bank of India ("the RBI") from time to time, applicable to NBFC ("the RBI guidelines"), the listing regulations and other recognized accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

- 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 Parent's 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 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 No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Listing Regulations, as amended, to the extent applicable.

- The Statement includes the results of the following entities:
  a) Purple Finance Limited
  b) Saksham Gram Credit Private Limited ("Subsidiary").

- Based on our review conducted and procedures performed as stated in paragraph 3 above and based on consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('lnd AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

- The accompanying statement includes the unaudited interim financial results and other financial information, in respect of subsidiary, whose unaudited interim financial results include total assets of Rs. 3,293.50 lakhs as at September 30, 2026, total revenue of Rs. 258.82 lakhs and Rs. 258.82 lakhs, total net profit after tax of Rs. 403.50 lakhs and Rs. 403.50 lakhs, total comprehensive income of Rs. 403.50 lakhs and Rs. 403.50 lakhs, for the quarter ended September 30, 2026 and the year to date period ended on that date respectively, and net cash outflows of Rs. 121.51 lakhs for the period ended

on September 30, 2026, as considered in the statement whose interim financial results has been reviewed by an independent auditor. The independent auditor's review report on interim financial results of these entities has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of the said subsidiary is based solely on the report of such auditor and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the statement in respect of matters stated in para above is not modified with respect to our reliance on the work done and the report of the other auditor.

For Jogin Raval & Associates
Chartered Accountants
ICAI's Firm Registration number: 128586W



CA Jogin Raval
Proprietor
Membership Number: 122197

Place: Mumbai
Date: 22nd October, 2026
UDIN**: 26122197BEWKQN5264**

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PURPLE FINANCE LIMITED

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER, 2026

(Rs. In Lakhs)

Particulars	Consolidated					
	Quarter ended 30.09.2026	Quarter ended 30.06.2026	Quarter ended 30.09.2025	Six months ended 30.09.2026	Six months ended 30.09.2025	Year ended 31.03.2026
	[Unaudited] Refer Note 6	[Unaudited]	[Unaudited]	[Unaudited] Refer Note 6	[Unaudited]	[Audited]
1. Revenue from operations						
(a) Interest income	1,037.89	948.16	683.43	1,986.05	1,212.47	2,833.81
(b) Fees and commission income	379.15	103.09	83.95	482.24	149.61	356.28
(c) Sale of services	32.23	53.63	38.65	85.86	48.48	145.72
(d) Dividend income	-	-	-	-	-	-
(e) Net gain on fair value changes	279.64	506.70	304.13	786.33	317.55	1,428.98
(f) Other Operating Income	-		-		-	
Total revenue from operations	**1,728.91**	**1,611.58**	**1,110.16**	**3,340.48**	**1,728.11**	**4,764.79**
Other income	486.61	10.87	0.25	497.49	0.25	18.71
Total income	**2,215.52**	**1,622.45**	**1,110.41**	**3,837.96**	**1,728.36**	**4,783.50**
2. Expenses						
(a) Finance costs	463.58	401.39	294.46	864.97	547.96	1,217.13
(b) Impairment on financial instruments	56.60	33.56	10.89	90.16	19.39	70.59
(c) Net loss on fair value changes	-		-		-	
(d) Employee benefit expenses	1,112.74	905.39	774.58	2,018.13	1,518.19	3,257.74
(e) Depreciation, amortization and impairment	106.02	53.59	56.30	159.61	108.62	226.67
(f) Other expenses	245.32	223.30	194.59	468.62	401.51	924.17
Total expenses	**1,984.26**	**1,617.23**	**1,330.83**	**3,601.49**	**2,595.68**	**5,696.30**
3. Profit/(Loss) before exceptional items (1-2)	**231.26**	**5.22**	**(220.43)**	**236.48**	**(867.32)**	**(912.80)**
4. Exceptional items	-	-	-	-	-	-
5. Profit /(Loss) before tax (3+4)	**231.26**	**5.22**	**(220.43)**	**236.48**	**(867.32)**	**(912.80)**
6. Tax expense						
(a) Current tax	56.85	-	-	56.85	-	-
(a) Deferred tax	74.24	(33.21)	(57.44)	41.04	(220.25)	(268.70)
7. Net Profit / (Loss) for the period/year after tax (5-6)	**100.17**	**38.43**	**(162.99)**	**138.59**	**(647.07)**	**(644.10)**
8. Other comprehensive income (net of tax expense)						
(i) Items that will not be reclassified to profit and loss						
(a) Remeasurement of defined benefit scheme	3.58	3.58	5.92	7.16	4.78	13.18
(b) Tax on above	(0.90)	(0.90)	(1.49)	(1.80)	(1.20)	(3.32)
(ii) Items that will be reclassified to profit and loss	-			-	-	-
9. Total Comprehensive income for the period	**102.86**	**41.11**	**(158.56)**	**143.95**	**(643.49)**	**(634.24)**
10. Paid-up Equity Share Capital (Face value Rs. 10/-)	7,713.79	5,892.42	5,442.42	7,713.79	5,442.42	5,892.42
11. Reserves excluding revaluation reserves	-	-	-	-	-	7,263.92
12. EPS (Not annualised)						
(a) (i) Basic EPS before Extraordinary items	0.17	0.07	(0.29)	0.24	(1.18)	(1.20)
(ii) Diluted EPS before Extraordinary items	0.17	0.07	(0.29)	0.24	(1.18)	(1.20)

PURPLE FINANCE LIMITED MUMBAI

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Notes:

1 Previous year/period figures have been regrouped/reclassified wherever necessary.

2 The unaudited consolidated financial results of "Purple Finance Limited" (herein referred to as "the Company") comprising of the financial results of the Company and its subsidiary "Saksham Gram Credit Private Limited" (together referred as "the Group") have been prepared in accordance with the recognition and measurement principles as laid down in the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and and other accounting principles generally accepted in India, along with applicable circulars, guidelines and directions.

3 The above consolidated financial results for the quarter and half year ended 30 September 2026 which are published in accordance with Regulation 33 and 52 of SEBI LODR have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 21st October 2026 and 22nd October 2026, respectively. These consolidated financial results have been subjected to limited review by the statutory auditors of the Company.

4 Disclosures in compliance with Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended September 30, 2026 is attached as Annexure-1.

5 During the quarter ended 30 September 2026, the Company acquired 100% equity shareholding in Saksham Gram Credit Private Limited for an aggregate consideration of Rs. 9,900.00 lakhs comprising cash consideration of Rs. 27,00.03 lakhs and equity share consideration of Rs. 71,99.97 lakhs (99,99,952 shares issued at Rs. 72 per share having face value of Rs.10 per share) . The acquisition was completed on 22 September 2026, and the subsidiary's financial results have been consolidated from the date control was obtained. The acquisition has been accounted for in accordance with Ind AS 103 – Business Combinations. As part of the purchase price allocation, the Group has recognised identifiable intangible assets at their acquisition-date fair values, as detailed below:

Identifiable Intangible Assets	**Rs. in lakhs**
Distribution Network	4,258.16
Non-Compete Arrangement	412.97
Brand	2,164.05
Deferred tax liability on identified intangible assets	(1,720.42)
Total Identifiable Net Assets	**5,114.77**

The remaining identifiable assets and liabilities have been recognised at their acquisition-date fair values, resulting in goodwill of Rs. 34,35.58 lakhs.

6 The consolidated financial results for the quarter and half year ended 30 September 2026 include the financial results of Saksham Gram Credit Private Limited from 23 September 2026, being the date on which control was obtained. The Company had no subsidiary before this, so the comparatives are presented based on standalone numbers.

7 The subsidiary of the Company was previously preparing its financial statements under Indian Generally Accepted Accounting Principles (IGAAP). For the purpose of consolidation and ensuring uniform accounting policies across the Group, the subsidiary has adopted Indian Accounting Standards (Ind AS) with effect from 1 April 2025, in accordance with Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015 and Ind AS 110 – Consolidated Financial Statements. Accordingly, the financial information for FY 2025-26 and the period ended 30 September 2026 has been prepared in accordance with Ind AS. The impact of transition to Ind AS 101 on the net worth of the subsidiary as at 31 March 2026 amounted to Rs. 352.26 lakhs.

8 The contribution of Saksham Gram Credit Private Limited to the consolidated revenue and profit/(loss) after tax of the Group for the period from 23 September 2026 to 30 September 2026 is Rs. 734.15 lakhs and Rs. 103.50 lakhs, respectively.

9 The Group operates in only one segment and hence Ind AS 108 – Operating Segments is not applicable to the Group.

For Purple Finance Limited

Amitabh Chaturvedi
Executive Chairman
DIN : 00057441
Place: Mumbai
Date: 22nd October 2026

PURPLE FINANCE LIMITED ★ MUMBAI

M. No. 122197

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PURPLE FINANCE LIMITED

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2026

(Rs. In Lakhs)

Annexure -1

Disclosures in compliance with Regulation 52(4) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations,

Particulars	Quarter ended 30.09.2026	Quarter ended 30.06.2026	Year ended 31.03.2026
1. Debt-equity ratio (Debt securities + Borrowings) /net worth i.e (Equity share capital+ Other equity)	0.63x	0.82x	0.81x
2. Net worth (Equity share capital+ Other equity)	25,464.03	14,951.38	13,156.34
3. Net Profit After Tax	100.17	38.43	(644.10)
4. Total Debts to Total Assets (Debt securities + Borrowings / Total Assets)	0.37x	0.44x	0.43x
5. Earnings per share (EPS)			
(i) Basic EPS	0.17	0.07	(1.20)
(ii) Diluted EPS	0.17	0.07	(1.20)

Note : Other ratios / disclosures such as debt service coverage ratio, interest service coverage ratio, outstanding reedemable preference shares , capital redemption reserve, debenture redemption reserve, current ratio, long term debt to working capital, bad debts to account receivable ratio, current liability ratio, debtors turnover, inventory turnover, operating margin(%) and net profit margin (%) are not applicable/ relevant as the company is engaged in financing activity and hence not applicable and not disclosed.

The ratios for the quarter ended 30 September 2026 are the consolidated ratios which are not comparable to previous quarter ratios as there was no consolidation in previous quarters.

PURPLE FINANCE LIMITED MUMBAI

M.S. JOSHI RAVAL & ASSOCIATES M. No. 122197 CHARTERED ACCOUNTANTS

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(Rs. In Lakhs)

Consolidated Statement of Assets and Liabilities as on 30th September, 2026	As at Current (Unaudited) 30.09.2026	As at Previous (Audited) 31.03.2026
ASSETS		
Financial Assets		
a) Cash & Cash Equivalents	3,916.23	1,023.13
b) Bank balance other than (a) above	37.18	36.98
c) Receivables	-	-
(i) Trade Receivables	528.33	53.86
(ii) Other Receivables	11.24	6.95
d) Loans	22,160.33	16,770.95
e) Investments	171.42	487.82
f) Other Financial Assets	1,859.26	1,336.56
Sub - Total - Financial Assets	**28,683.98**	**19,716.25**
Non Financial Assets		
a) Current Tax Assets (Net)	193.77	18.81
b) Deferred Tax Assets (Net)	-	1,322.43
c) Property, Plant & Equipment	1,285.83	335.86
d) Capital Work in progress	69.58	42.50
e) Goodwill	6,118.16	2,682.58
e) Other Intangible Assets	6,946.74	130.35
f) Other Non Financial Assets	581.78	225.77
Sub - Total - Non Financial Assets	**15,195.85**	**4,758.30**
TOTAL ASSETS	**43,879.83**	**24,474.55**
LIABILITIES AND EQUITY		
Liabilities		
Financial Liabilities		
a) Payable		
(i) Trade payables		
(ia)total outstanding dues of micro enterprises and small enterprises	2.77	8.00
(ib)total outstanding dues of creditors other than micro enterprises and small enterprises	427.36	24.25
(i) Other payables		
(ia)total outstanding dues of micro enterprises and small enterprises	-	-
(ib)total outstanding dues of creditors other than micro enterprises and small enterprises	179.37	97.23
b) Debt securities	8,363.13	3,515.94
c) Borrowings	7,759.87	7,117.23
d) Lease Liabilities	781.26	239.39
e) Other financial liabilities	63.60	55.98
Sub - Total - Financial Liabilities	**17,577.36**	**11,058.01**
Non Financial Liabilities		
a) Current Tax Liabilities (Net)	-	-
b) Provisions	463.20	187.73
c) Deferred tax liabilities	179.99	-
d) Other non financial liabilities	195.24	72.45
Sub - Total - Non Financial Liabilities	**838.44**	**260.18**
Equity		
a) Equity share capital	7,713.79	5,892.42
b) Other Equity	17,750.24	7,263.92
Total Equity	**25,464.03**	**13,156.34**
TOTAL - LIABILITIES AND EQUITY	**43,879.83**	**24,474.55**

For Purple Finance Limited

Amitabh Chaturvedi
Executive Chairman
DIN : 00057441
Place: Mumbai
Date: 22nd October 2026

PURPLE FINANCE LIMITED MUMBAI

M/S. JOHN RAVAL & ASSOCIATES CHARTERED ACCOUNTANTS M. No. 122197

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Consolidated Cash Flow statement for half year ended 30th September, 2026			(Rs. In Lakhs)
Particulars		30th September 2026 (₹)	31st March 2026 (₹)
Cash flows from operating activities			
Net profit before tax		236.48	(912.80)
Adjustments for			
Non Cash Item/Items required to be disclosed separately			
Depreciation, amortisation and impairment		159.61	226.67
Interest on income tax refund		-	(0.10)
Share based payment to employees		38.82	45.27
Unwinding of interest on security deposit		(2.23)	(4.44)
Net gain on fair value changes on investment		(76.07)	(83.01)
Net gain on fair value changes on direct assignment		(710.26)	(1,345.97)
Interest on lease liability		27.18	24.37
Gain on derecognition of lease		(10.83)	(1.24)
Impairment of loans		86.74	70.59
Finance cost		2.72	-
Gain on sale of asset(net)		0.29	(17.28)
Operating profit before working capital changes		**(247.56)**	**(1,997.95)**
Changes in working capital:			
Decrease/(increase) in loans given		(5,436.01)	(7,735.49)
Decrease/(increase) in investment		392.48	(325.81)
Decrease/(increase) in receivables		(220.04)	(49.72)
Decrease/(increase) in tax asset		(11.69)	(12.14)
Decrease/(increase) in other financial assets		248.90	98.72
Decrease/(increase) in other non financial assets		(331.83)	(4.04)
Increase/(decrease) in payables		356.50	67.18
Increase/(decrease) in other financial liabilities		3.16	44.89
Increase/(decrease) in other non financial liabilities		73.55	18.49
Increase/(decrease) in other provision		(684.44)	80.23
Cash generated/used from/in operations		**(5,609.41)**	**(7,817.69)**
Tax paid (net of refunds)		10.45	-
Net cash flow from operating activities	(i)	**(5,867.42)**	**(9,815.64)**
Cash flows from investing activities			
Purchase of property, plant and equipment and intangible assets		(272.27)	(44.93)
Purchase of capital work in progress		(25.08)	(42.50)
Investment in Subsidiary net of cash acquired		(7,787.15)	
Interest on income tax refund		-	0.10
Payment for right to use		(9.41)	(2.97)
Net cash flow from investing activities	(ii)	**(8,093.91)**	**(90.30)**
Cash flows from financing activities			
Issue of debt securities		4,847.19	2,015.94
Proceeds from borrowings		15.94	1,418.89
Addition of lease liabilities		(130.91)	(162.60)
Finance cost		(2.53)	
Proceeds from issue of shares (including premium net of share issue expense)		12,124.94	6,032.39
Net cash flow from financial activities	(iii)	**16,854.63**	**9,304.62**
Net change in cash and cash equivalents	(i+ii+iii)	2,893.30	(601.32)
Cash and cash equivalents at the beginning of the year		1,060.11	1,661.43
Cash and cash equivalents at the end of the year		**3,953.41**	**1,060.11**

Notes

(i) Figures in brackets are outflows/deductions

(ii) The above consolidated cash flow statement is prepared under the indirect method as set out in the Indian Accounting Standards (IndAs 7) - Statement of Cash Flows

For Purple Finance Limited

Amitabh Chaturvedi
Executive Chairman
DIN : 00057441
Place: Mumbai
Date: 22nd October 2026

PURPLE FINANCE LIMITED MUMBAI

M/S. JOHN RAVAL & ASSOCIATES M. No. 122197 CHARTERED ACCOUNTANTS