



**Date:** 31<sup>st</sup> October, 2026

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Tower,  
Dalal Street,  
Mumbai – 400 001

Dear Sir / Madam,

**Sub: Outcome of Board Meeting held today i.e. 31<sup>st</sup> October, 2026**

**Ref: Security Id: FTL / Code: 544173**

Pursuant to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors in their meeting held today i.e., 31<sup>st</sup> October, 2026, at the Registered Office of the Company situated at Office 507, 5th Floor, Eros Corporate Tower, Nehru Place, South Delhi, New Delhi, Delhi, India, 110019 which commenced at 04:00 P.M. and concluded at 04:30 P.M. inter-alia has considered and approved:

1. The Unaudited Financial Results of the Company for the Half Year ended on 30<sup>th</sup> September, 2026 along with Limited Review Report.
2. Statement of Deviations/ Variations for the proceeds of the Initial Public Offering ("IPO") for the Half Year ended on 30<sup>th</sup> September, 2026 as per Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the same on your record and oblige us.

Thanking You

**For, Finelisting Technologies Limited**

  
**Arjun Singh Rajput**  
**Managing Director**  
**DIN: 06529439**



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**Finelisting Technologies Limited**

Email: [info@finelisting.com](mailto:info@finelisting.com) | Ph: +91 98110-51555

Office 507, 5th Floor, Eros Corporate Tower, Nehru Place, South Delhi, New Delhi, Delhi, India, 110019

CIN: L45102DL2018PLC331504

# FINELISTINGS TECHNOLOGIES LIMITED

CIN : L45102DL2018PLC331004

Office 597, 5th Floor, Eros Corporate Tower, Nehru Place, South Delhi, New Delhi, India, 110019

Statement of Unaudited Financial Result for the half year ended as on 30/09/2026

|             |                                                                                   | (Rs. In Lakh)   |                 |                    |                 |
|-------------|-----------------------------------------------------------------------------------|-----------------|-----------------|--------------------|-----------------|
| Particulars |                                                                                   | Half Year Ended |                 | For The Year Ended |                 |
|             |                                                                                   | 30-09-2026      | 31-03-2026      | 30-09-2025         | 31-03-2026      |
| A           | Date of start of reporting period                                                 | 01-04-2026      | 01-10-2025      | 01-04-2025         | 01-04-2025      |
| B           | Date of end of reporting period                                                   | 30-09-2026      | 31-03-2026      | 30-09-2025         | 31-03-2026      |
| C           | Whether results are audited or unaudited                                          | Unaudited       | Audited         | Unaudited          | Audited         |
| 1           | <b>Revenue From Operations</b>                                                    |                 |                 |                    |                 |
|             | (a) Revenue From Operations                                                       | 467.87          | 147.36          | 453.51             | 609.87          |
|             | (b) Other Income                                                                  | 4.89            | 1.33            | 0.12               | 1.44            |
|             | <b>Total Income</b>                                                               | <b>412.76</b>   | <b>148.69</b>   | <b>453.63</b>      | <b>602.31</b>   |
|             | <b>Expenditure</b>                                                                |                 |                 |                    |                 |
|             | (a) Cost of sale of services                                                      | -               | -               | -                  | -               |
|             | (b) Purchases of stock-in-trade                                                   | 362.47          | 160.81          | 339.11             | 499.92          |
|             | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 4.85            | (10.00)         | 91.85              | 81.85           |
|             | (d) Employee benefit expense                                                      | 35.03           | 52.17           | 58.39              | 110.56          |
|             | (e) Finance Costs                                                                 | 10.12           | 11.29           | 5.58               | 16.07           |
|             | (f) Depreciation and amortization expense                                         | 48.55           | 53.00           | 52.41              | 105.41          |
|             | (g) Other Expenses                                                                | 70.64           | 29.29           | 90.75              | 120.04          |
|             | <b>Total expenses</b>                                                             | <b>561.66</b>   | <b>296.55</b>   | <b>638.09</b>      | <b>934.65</b>   |
|             | <b>Profit (loss) Before exceptional &amp; Extraordinary items and Tax</b>         | <b>(148.90)</b> | <b>(147.87)</b> | <b>(184.46)</b>    | <b>(332.33)</b> |
|             | Exceptional items                                                                 | -               | -               | -                  | -               |
|             | <b>Profit (loss) from ordinary activities before Extraordinary Items and Tax</b>  | <b>(148.90)</b> | <b>(147.87)</b> | <b>(184.46)</b>    | <b>(332.33)</b> |
|             | Extraordinary items                                                               | -               | -               | -                  | -               |
|             | <b>Profit (loss) from ordinary activities before tax</b>                          | <b>(148.90)</b> | <b>(147.87)</b> | <b>(184.46)</b>    | <b>(332.33)</b> |
|             | Tax Expenses - Current Tax                                                        | -               | -               | -                  | -               |
|             | (less): MAT Credit                                                                | -               | -               | -                  | -               |
|             | Current Tax Expense Relating to Prior years                                       | -               | -               | -                  | -               |
|             | Deferred Tax (Assets)/Liabilities                                                 | (0.51)          | (1.82)          | 4.32               | 2.50            |
|             | <b>Profit (loss) from ordinary activities</b>                                     | <b>(148.39)</b> | <b>(146.05)</b> | <b>(188.79)</b>    | <b>(334.83)</b> |
|             | Profit/(Loss) From Discontinuing Operation Before Tax                             | -               | -               | -                  | -               |
|             | Tax Expenses of Discontinuing Operations                                          | -               | -               | -                  | -               |
|             | <b>Net Profit/(Loss) from Discontinuing Operation After Tax</b>                   | <b>-</b>        | <b>-</b>        | <b>-</b>           | <b>-</b>        |
|             | <b>Profit/(Loss) For Period Before Minority Interest</b>                          | <b>-</b>        | <b>-</b>        | <b>-</b>           | <b>-</b>        |
|             | Share Of Profit / Loss Associates                                                 | -               | -               | -                  | -               |
|             | Profit/Loss Of Minority Interest                                                  | -               | -               | -                  | -               |
|             | <b>Net Profit (+) / Loss (-) For the Period</b>                                   | <b>(148.39)</b> | <b>(146.05)</b> | <b>(188.79)</b>    | <b>(334.83)</b> |
|             | <b>Details of equity share capital</b>                                            |                 |                 |                    |                 |
|             | Paid-up equity share capital                                                      | 363.63          | 363.63          | 363.63             | 363.63          |
|             | Face value of equity share capital (per share)                                    | 10.00           | 10.00           | 10.00              | 10.00           |
|             | <b>Details Of Debt Securities</b>                                                 |                 |                 |                    |                 |
|             | Paid-up Debt Capital                                                              | -               | -               | -                  | -               |
|             | Face value of Debt Securities                                                     | -               | -               | -                  | -               |
|             | Reserve Excluding Revaluation Reserves As Per Balance sheet Of previous Year      | 873.01          | 724.62          | 870.66             | 724.62          |
|             | <b>Earnings per share (EPS) (Not Annualized)</b>                                  |                 |                 |                    |                 |
|             | Basic earnings per share from continuing And Discontinuing operations             | (4.08)          | (4.02)          | (5.19)             | (9.21)          |
|             | Diluted earnings per share from continuing And Discontinuing operations           | (4.08)          | (4.02)          | (5.19)             | (9.21)          |

## Note

- The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 31st October, 2026.
- The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Half year ended 30/09/2026.
- The above unaudited financial results have been prepared in accordance with Companies (Accounting Standards) Rules, 2006 (AS) as amended, prescribed under Section 129 to 133 of Companies Act, 2013, read with relevant rules.
- The Company has only reportable business segment i.e. Retail of Pre-Owned Luxury Car. Hence, separate information for segment wise disclosure in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting" is enclosed herewith.
- Statement of Assets and Liabilities and cash flow statement as on 30th September 2026 is enclosed herewith.
- The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

For, FINELISTINGS TECHNOLOGIES LIMITED

Date: 31/10/2026  
Place: Delhi

Arun Singh Rana  
Managing Director  
DIN: 06929439



# FINELISTINGS TECHNOLOGIES LIMITED

CIN: L45102DL2018PLC331504

Office 507, 5th Floor, Eros Corporate Tower, Nehru Place, South Delhi, New Delhi, Delhi, India, 110019

Unaudited statement of Assets and liabilities as on September 30, 2026

|          |                                                                                        | (Rs. in Lakhs)                   |                                |
|----------|----------------------------------------------------------------------------------------|----------------------------------|--------------------------------|
|          | Particulars                                                                            | As at<br>30-09-2026<br>Unaudited | As at<br>31-03-2026<br>Audited |
| <b>A</b> | <b>EQUITY AND LIABILITIES</b>                                                          |                                  |                                |
| <b>1</b> | <b>Shareholders' funds</b>                                                             |                                  |                                |
|          | (a) Share capital                                                                      | 363.63                           | 363.63                         |
|          | (b) Reserves and surplus                                                               | 576.23                           | 724.62                         |
|          | (c) Money received against share warrants                                              | -                                | -                              |
|          | <b>Sub-total - Shareholders' funds (a+b+c)</b>                                         | <b>939.86</b>                    | <b>1,088.25</b>                |
| <b>2</b> | <b>Share application money pending allotment</b>                                       |                                  |                                |
| <b>3</b> | <b>Minority Interest*</b>                                                              |                                  |                                |
| <b>4</b> | <b>Non-current liabilities</b>                                                         |                                  |                                |
|          | (a) Long-term borrowings                                                               | 32.89                            | 23.90                          |
|          | (b) Deferred tax liabilities (net)                                                     | 17.67                            | 18.17                          |
|          | (c) Other long-term liabilities                                                        | -                                | -                              |
|          | (d) Long-term provisions                                                               | 19.66                            | 18.51                          |
|          | <b>Sub-total - Non-current liabilities</b>                                             | <b>70.22</b>                     | <b>60.58</b>                   |
| <b>5</b> | <b>Current liabilities</b>                                                             |                                  |                                |
|          | (a) Short-term borrowings                                                              | 190.85                           | 117.07                         |
|          | (b) Trade payables                                                                     |                                  |                                |
|          | Total outstanding dues of micro enterprises and small enterprises                      |                                  |                                |
|          | Total outstanding dues of creditors other than micro enterprises and small enterprises | 32.89                            | 5.11                           |
|          | (c) Other current liabilities                                                          | 23.55                            | 1.08                           |
|          | (d) Short-term provisions                                                              | 3.09                             | 2.06                           |
|          | <b>Sub-total - Current liabilities</b>                                                 | <b>250.38</b>                    | <b>125.31</b>                  |
|          | <b>TOTAL - EQUITY AND LIABILITIES</b>                                                  | <b>1,260.46</b>                  | <b>1,274.15</b>                |
| <b>B</b> | <b>ASSETS</b>                                                                          |                                  |                                |
| <b>1</b> | <b>Non-current assets</b>                                                              |                                  |                                |
|          | (a) Property Plant & Equipments                                                        |                                  |                                |
|          | - Tangible Assets                                                                      | 100.76                           | 69.60                          |
|          | - Intangible Assets                                                                    | 354.08                           | 393.42                         |
|          | - Capital Work in Progress                                                             | -                                | -                              |
|          | (b) Non-current investments                                                            | -                                | -                              |
|          | (c) Deferred tax assets (net)                                                          | -                                | -                              |
|          | (d) Long-term loans and advances                                                       | -                                | -                              |
|          | (e) Other non-current assets                                                           | -                                | -                              |
|          | <b>Sub-total - Non-current assets</b>                                                  | <b>454.84</b>                    | <b>463.02</b>                  |
| <b>2</b> | <b>Current assets</b>                                                                  |                                  |                                |
|          | (a) Current investments                                                                | -                                | -                              |
|          | (b) Inventories                                                                        | 190.11                           | 194.96                         |
|          | (c) Trade receivables                                                                  | 81.93                            | 75.93                          |
|          | (d) Cash and cash equivalents                                                          | 15.76                            | 17.62                          |
|          | (e) Short-term loans and advances                                                      | 480.59                           | 522.62                         |
|          | (f) Other current assets                                                               | 37.23                            | -                              |
|          | <b>Sub-total - Current assets</b>                                                      | <b>805.62</b>                    | <b>811.12</b>                  |
|          | <b>TOTAL - ASSETS</b>                                                                  | <b>1,260.46</b>                  | <b>1,274.15</b>                |

For, FINELISTINGS TECHNOLOGIES LIMITED

Arjun Singh Rajput  
Managing Director  
DIN: 06529439

Date: 31/10/2026  
Place: Delhi



# FINELISTINGS TECHNOLOGIES LIMITED

CIN: L45102DL2018PLC331504

Office 507, 5th Floor, Eros Corporate Tower, Nehru Place, South Delhi, New Delhi, Delhi, India, 110019

Unaudited Cash Flow Statement for the half year ended September 30, 2026

|           | Particulars                                                           | As on                | As on                |
|-----------|-----------------------------------------------------------------------|----------------------|----------------------|
|           |                                                                       | 30th September, 2026 | 30th September, 2025 |
|           |                                                                       | Rs. In Lakhs         | Rs. In Lakhs         |
| <b>A.</b> | <b>Cash flow from operating activities</b>                            |                      |                      |
|           | Profit before Tax                                                     | (148.90)             | (184.46)             |
|           | <b>Adjustments for:</b>                                               |                      |                      |
|           | Depreciation and amortisation                                         | 48.55                | 52.41                |
|           | Interest Income                                                       | -                    | -                    |
|           | Finance Cost                                                          | 10.12                | 5.58                 |
|           | Loss on Sale of Assets                                                | -                    | 0.10                 |
|           | <b>Operating profit / (loss) before working capital changes</b>       | <b>(90.23)</b>       | <b>(126.36)</b>      |
|           | <b>Movements in Working Capital</b>                                   |                      |                      |
|           | (Increase) / Decrease Inventories                                     | 4.85                 | 91.83                |
|           | (Increase) / Decrease Short-term loans and advances                   | 42.03                | (101.02)             |
|           | (Increase) / Decrease Trade Payables                                  | 27.78                | 6.96                 |
|           | (Increase) / Decrease Trade Receivables                               | (6.00)               | 100.56               |
|           | (Increase) / Decrease Other Current Assets                            | (37.23)              | -                    |
|           | Increase / (Decrease) Short Term Provisions                           | 1.04                 | (15.92)              |
|           | Increase / (Decrease) Other current liabilities                       | 22.47                | (11.36)              |
|           | <b>Net Cash Generated/(Used in) Operations</b>                        | <b>54.94</b>         | <b>71.05</b>         |
|           | <b>Income tax Paid</b>                                                | -                    | -                    |
|           | Cash flow from extraordinary items                                    | -                    | -                    |
|           | Direct Taxes Paid including for past years                            | -                    | -                    |
|           | Dividend & Dividend Tax Paid                                          | -                    | -                    |
|           | <b>Net cash flow from / (used in) operating activities (A)</b>        | <b>(35.29)</b>       | <b>(55.31)</b>       |
| <b>B.</b> | <b>Cash flow from Investing activities</b>                            |                      |                      |
|           | Interest received                                                     | -                    | -                    |
|           | Purchase of Fixed Assets                                              | (40.37)              | 0.60                 |
|           | Capital WIP                                                           | -                    | -                    |
|           | Change in Long Term Loan and Advances                                 | -                    | (46.24)              |
|           | Change in Non-Current Assets                                          | -                    | -                    |
|           | <b>Net cash flow from / (used in) investing activities (B)</b>        | <b>(40.37)</b>       | <b>(45.64)</b>       |
| <b>C.</b> | <b>Cash flow from financing activities</b>                            |                      |                      |
|           | Finance cost                                                          | (10.12)              | (5.58)               |
|           | Proceeds From Issue of shares capital                                 | -                    | -                    |
|           | (Increase) / Decrease Long Term Provision                             | 1.15                 | 17.31                |
|           | (Increase) / Decrease Long Term Borrowing                             | 8.99                 | -                    |
|           | (Increase) / Decrease Short Term Borrowing                            | 73.78                | 96.23                |
|           | <b>Net cash flow from / (used in) financing activities (C)</b>        | <b>73.80</b>         | <b>106.95</b>        |
|           | <b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b> | <b>(1.86)</b>        | <b>6.00</b>          |
|           | Cash and cash equivalents at the beginning of the year                | 17.62                | 10.86                |
|           | <b>Cash and cash equivalents at the end of the year *</b>             | <b>15.76</b>         | <b>16.86</b>         |
|           | <b>* Comprises:</b>                                                   |                      |                      |
|           | (a) Cash on hand                                                      | 7.05                 | 8.09                 |
|           | (b) Balances with banks                                               | -                    | -                    |
|           | (i) In current accounts                                               | 8.71                 | 8.77                 |
|           | (ii) In deposit accounts                                              | -                    | -                    |
|           |                                                                       | <b>15.76</b>         | <b>16.86</b>         |

For, FINELISTINGS TECHNOLOGIES LIMITED

Arjun Singh Rajput  
Managing Director  
DIN: 06529439

Date: 31/10/2026  
Place: Delhi

**AUDITORS LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE HALF YEAR ENDED 30<sup>th</sup> SEPTEMBER 2026 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.**

**To**  
**The Board of Directors Of**  
**Fine listings Technologies Limited**

We have reviewed the accompanying statement of Unaudited Financial Results ("the statement") of **Fine listings Technologies Limited** ('the Company') for the Half Year ended 30<sup>th</sup> September, 2026 being submitted by the company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as Amended. This Statement is the responsibility of the company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these Financial Statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. These standards require that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus it provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statements of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For D G M S & CO**  
**Chartered Accountants**

**POOJA**  
**SINGHAL**

Digitally signed  
by POOJA  
SINGHAL  
Date: 2026.10.31  
16:19:41 +05'30'

**Pooja Singhal**  
**Partner**  
**M. No. 166537**  
**F.R.N. 112187W**  
**Place: Jamnagar**  
**Date: 31/10/2026**  
**UDIN: 26166537CNFSJZ8174**

**B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.:**

**Statement of Deviation or Variation in Utilization of Funds Raised**

|                                                                                                                          |                                   |
|--------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Name of listed entity                                                                                                    | Finelistings Technologies Limited |
| Mode of Fund Raising                                                                                                     | Initial Public Offering           |
| Date of Raising Funds                                                                                                    | 10-05-2024                        |
| Amount Raised (Rs. In Lakhs)                                                                                             | Rs. 1243.00                       |
| Report filed for Half Year ended                                                                                         | 30-09-2026                        |
| Monitoring Agency                                                                                                        | Not Applicable                    |
| Monitoring Agency Name, if applicable                                                                                    | Not Applicable                    |
| Is there a Deviation / Variation in use of funds raised                                                                  | No                                |
| If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the Unit holders | Not Applicable                    |
| If Yes, Date of Unit holders Approval                                                                                    | Not Applicable                    |
| Explanation for the Deviation / Variation                                                                                | Not Applicable                    |
| Comments of the Audit Committee after review                                                                             | None                              |
| Comments of the auditors, if any                                                                                         | None                              |

**Set forth below are objects for which funds have been raised and where there has been a deviation, in the following table:**

| Object for utilization of Issue Proceeds | Modified Object, if any | Allocation (₹ in Lakh) | Modified Allocation, if any | Funds Utilized (₹ in Lakh) | Amount of Deviation/ Variation for Quarter according to applicable object | Remarks if any |
|------------------------------------------|-------------------------|------------------------|-----------------------------|----------------------------|---------------------------------------------------------------------------|----------------|
| Purchase of Software                     | No                      | 500.00                 | -                           | 500.00                     | 0.00                                                                      | -              |
| To meet the working capital requirements | No                      | 500.00                 | -                           | 500.00                     | 0.00                                                                      | -              |
| General corporate purposes               | No                      | 243.00                 | -                           | 234.79*                    | 0.00                                                                      | -              |

*\*Amount of ~8.21 lakhs remain parked in ICICI Escrow Account as of the reporting date and will be utilized shortly towards general corporate purposes.*

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**Finelistings Technologies Limited**

Email: [info@finelistings.com](mailto:info@finelistings.com) | Ph: +91 98110-51555

Office 507, 5th Floor, Eros Corporate Tower, Nehru Place, South Delhi, New Delhi, Delhi, India, 110019

CIN: L45102DL2018PLC331504

**Deviation or variation could mean:**

- A. Deviation in the objects or purposes for which the funds have been raised or
- B. Deviation in the amount of funds actually utilized as against what was originally disclosed or
- C. Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

**For, Finelistings Technologies Limited**



**Arjun Singh Rajput**  
**Managing Director**  
**DIN: 06529439**