

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

FVCIL/SEC/BSE/9812/2025-2026
21st May, 2026

By Online Submission

**Sub: Audited Standalone and Consolidated Financial Results for the Quarter and
Financial Year ended 31st March, 2026**

Scrip Code: 530197

Scrip ID: FUNDVISER

Dear Sir,

We refer to our earlier Letter No. FVCIL/SEC/BSE/9811/2025-2026 dated 18th May, 2026 informing you that the meeting of the Board of Directors was convened on Thursday, 21st May, 2026 to consider amongst other business the consideration of Audited Standalone and Consolidated Financial Results for the Quarter and Financial Year ended 31st March, 2026, along with the statement of Standalone and Consolidated Assets and Liabilities as on 31st March, 2026 and statement of Standalone and Consolidated Cash Flows for the Quarter and half Financial Year ended 31st March, 2026.

Accordingly, the meeting of the Board of Directors was held today in which the Board of Directors have considered, approved, and taken on record the Audited Standalone and Consolidated Financial Results for the Quarter and Financial Year ended 31st March, 2026 along with the statement of Standalone and Consolidated Assets and Liabilities as on 31st March, 2026 and statement of Cash Flows for the Quarter and half Financial Year ended 31st March, 2026.

We are enclosing herewith the copy of the said Audited Standalone and Consolidated Financial Results duly signed. We are also forwarding herewith the Auditors' Report for the Audited Standalone and Consolidated Financial Results for the Quarter and Financial Year ended 31st March, 2026 submitted by the Auditors of the Company J M T & Associates, Chartered Accountants, Mumbai.

The said Board Meeting was convened at 3.30 P.M. and the same was concluded at 6.30 P.M.

Declaration:

We hereby declare that the Auditors of the Company have given Auditors' Report on the above Audited Standalone and Consolidated Financial Results and furnished unmodified opinion on the said Audited Standalone and Consolidated Financial Results.



FUNDVISER CAPITAL (INDIA) LTD.

Regd. Off.: 22/7, Manek Mahal, 90 Veer Nariman Road, Churchgate, Mumbai 400020. Maharashtra. India

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CIN No.: L64300MH1985PLC205386

You are requested to take the same on your record and put it on your electronic media for the information of the Members.

Thanking You,

Yours faithfully,
For Fundviser Capital (India) Limited



Prem Krishan Jain
Chairman & Managing Director
DIN: 09304822



Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of Fundviser Capital (India) Limited pursuant to the Regulation 33 and 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
**The Board of Directors,
Fundviser Capital (India) Limited**

Report on the audit of the Financial Results

Opinion

We have audited the accompanying financial results of **Fundviser Capital (India) Limited** ("the Company") for the quarter and year ended March 31, 2026 ("financial results") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results:

- i. are presented in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



(Cont..2)

Management's Responsibilities for the Statement

This Financial Results which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls

(Cont..3)



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Financial Results includes the results for the Quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our report on the Financial Results is not modified in respect of this matter.

For and on behalf of
M/s. J M T & ASSOCIATES
Chartered Accountants
ICAI Firm Regn No. 104167W



(Amar Bafna)
Partner
Membership No. 048639
UDIN : 26048639TOLZWF9069

Place : Mumbai
Dated : May 21, 2026



STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

Sr. No.	Particulars	(Rs. in Lakhs)				
		3 Months Ended 31.03.2026 Audited	Preceding 3 Months Ended 31.12.2025 Unaudited	Corresponding 3 Months Ended in the Previous Year 31.03.2025 Audited	Year to Date figures for current period ended 31.03.2026 Audited	Year to Date figures for previous year ended 31.03.2025 Audited
I.	REVENUE :					
	(a) Income From Operations	635.82	363.89	60.67	1,169.57	194.12
	(b) Other Income	0.20	-	12.07	0.20	22.59
	Total Revenues	636.02	363.89	72.74	1,169.77	216.71
II.	EXPENDITURE :					
	a) Cost of Material Consumed/Purchase of Derivatives	306.83	14.82	41.06	370.06	82.52
	b) Purchase of Stock in Trade	785.11	128.74	-	1,029.04	-
	c) Change In Inventories of Finished goods,WIP & Stock In Trade	(390.64)	50.83	-	(455.01)	-
	d) Employees Benefit Expenses	14.66	17.12	15.53	61.54	34.04
	e) Finance Cost	16.75	9.31	0.01	27.96	0.15
	f) Depreciation and amortization Expenses	1.84	1.29	0.48	4.91	0.53
	g) Other expenses :	32.59	19.79	19.87	75.85	43.05
	Total Expenses	767.14	241.90	76.96	1,114.35	160.30
III.	Profit (Loss) before exceptional items and tax (I- II)	(131.12)	122.00	(4.21)	55.41	56.41
IV.	Exceptional items	-	-	-	-	-
V.	Profit (Loss) before Tax (III- IV)	(131.12)	122.00	(4.21)	55.41	56.41
VI.	Tax expense:					
	(1) Current tax	(31.80)	30.57	(1.23)	10.36	16.88
	(2) Deferred tax	(1.53)	-	-	0.22	(2.88)
	(3) Tax expense relating to prior years	1.08	-	(0.67)	1.08	(0.67)
VII.	Net Profit (Loss) for the Period (V-VI)	(98.87)	91.43	(2.31)	43.75	43.07
VIII.	Other Comprehensive Income (OCI)					
	(A) (i) Items that will not be Reclassified subsequently to profit and loss	-	-	-	-	-
	(ii) Income Tax relating items that will not be classified subsequently to Profit and loss	-	-	-	-	-
	(B) (i) Items that will be Reclassified subsequently to profit and loss	-	0.35	(14.09)	-	(23.22)
	(ii) Income Tax relating items that will be classified subsequently to Profit and loss	-	(0.89)	1.98	-	2.93
IX.	Total Comprehensive Income for the period (VII + VIII)	(98.87)	90.88	(14.42)	43.75	22.78
X.	Paid up Equity Share Capital [Face Value of Rs. 10/- each]	790.00	591.50	515.25	790.00	515.25
XI.	Other equity	-	-	-	3,660.84	1,032.41
XII.	Earnings per Equity Share (not annualised) :					
	(1) Basic	(1.67)	1.55	(0.045)	0.74	0.84
	(2) Diluted	(0.90)	0.74	(0.039)	0.40	0.73

For FUNDVISER CAPITAL (INDIA) LIMITED




 Prem Krishan Jain
 (DIN -09304822)
 Chairman & Managing Director

Place:- Mumbai
Date:- 21/05/2026

FUNDVISER CAPITAL (INDIA) LIMITED

Regd. Off. : 22, 7th Floor, Manek Mahal, Next to Ambassador Hotel, 90 Veer Nariman Road, Churchgate , Mumbai -400020, CIN : L64300MH1985PLC205386

Tel.- +91-22-31236586 Email – info@fundvisercapital.in

Notes:

- 1 The above Audited Financial Results were reviewed by the Audit Committee and thereafter the Board of Directors have approved the above results at their respective meetings held on 21/05/2026. The Statutory Auditors of the Company have carried out the audit of the aforesaid Financial Results pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.
- 2 The Financial Results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013 as amended by the Companies (Indian Accounting Standards) (Amendment) Rule, 2016.
- 3 The Company is doing its business in two segments and has deployed major Funds in two segments i.e. Investment in Property, Shares and Deposits, and Bullion Trading . The Company has invested in subsidiaries which operate in different segments i.e. Media & Entertainment, Merchant Trading & Real Estate
- 4 The Figures of the Previous Year have been regrouped / recast wherever necessary. The figures for quarter ended 31st March 2026 are balancing figures between the audited figures of the full financial year and the reviewed year-to-date figures up to the third quarter of the financial year. Further, in case of Fundviser Capital (India) Limited , the amounts appearing in "Items that will be Reclassified subsequently to profit and loss " under Other Comprehensive Income was appearing here upto December 2025, as the same was always meant to be recognised through P&L in the earlier reporting periods and was done so. Only the presentation of the Fair Value of the Investments was mis-reported here under Other Comprehensive Income, which is now being rectified
- 5 The Provision for Bonus and Gratuity has not been made as the same is applicable to the Organisations having more than 20 and 10 Employees respectively. The number of Employees of the Company as on 31st March, 2026 was less than the aforesaid prescribed limit.

For Fundviser Capital (India) Limited



PREM KRISHAN JAIN

(DIN -09304822)

Chairman & Managing Director



PLACE:- MUMBAI

DATE:- 21/05/2026

FUNDVISER CAPITAL (INDIA) LIMITED

22/7, Manek Mahal, 90 Veer Nariman Road, Churchgate, Mumbai 400020


CIN : L64300MH1985PLC205386

Standalone Audited Balance Sheet as at 31st March, 2026

Particulars	As at 31st March, 2026 Rs. In lakhs	As at 31st March, 2025 Rs. in Lakhs
I. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	17.36	4.92
(b) Investment Properties	0.00	0.00
(c) Financial Assets		
-Investments	2,142.32	1153.14
(d) Deferred Tax Assets (Net)	2.34	2.57
(e) Other Non current Assets	2.71	2.77
Total Non-Current Assets	2,164.74	1163.40
(2) Current Assets		
(a) Inventories	455.01	0.00
(b) Financial Assets		
i. Trade Receivables	186.98	46.85
ii. Cash and cash equivalents	1,108.42	186.78
iii. Other Bank balance	0.00	0.00
iv. Other Financial Assets	2,208.38	279.31
(c) Current Tax Assets (net)	34.69	4.65
(d) Other current Assets	8.13	0.00
Total Current Assets	4,001.61	517.59
Total Assets	6,166.35	1680.98
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	790.00	515.25
(b) Other Equity	3,660.84	1032.41
(c) Money Received Against Share Warrants	1,378.13	111.04
Total Equity	5,828.96	1658.70
(2) Liabilities		
Non-Current Liabilities		
(a) Provisions	0.00	0.00
(b) Deferred Tax Liabilities (Net)	0.00	0.00
Total Non-Current Liabilities	0.00	0.00
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade Payables :	300.99	0.00
-Outstanding dues of Micro and Small enterprises	0.00	0.00
-Outstanding dues other than Micro and Small enterprises	6.50	3.70
(b) Other Current Liabilities	18.46	4.59
(c) Provisions	1.08	0.00
(d) Current Tax Liabilities (net)	10.36	14.00
Total Current liabilities	337.39	22.29
Total Liabilities	6166.35	1680.98

See accompanying notes to the financial statements

For FUNDVISER CAPITAL (INDIA) LIMITED


Prem Krishan Jain
(DIN -09304822)
Chairman & Managing Director



Place:- Mumbai
Date:- 21/05/2026

FUNDVISER CAPITAL (INDIA) LIMITED

22/7, Manek Mahal, 90 Veer Nariman Road, Churchgate, Mumbai 400020
CIN : L64300MH1985PLC205386

Audited Standalone Cash Flow Statement for the year ended on 31st March, 2026

Particulars	Current Year	Previous Year
	31st March, 2026 Rs. in lakhs	31st March, 2025 Rs. in Lakhs
A. Cash Flow from Operating Activities		
Net profit before tax from continuing operation	55.41	56.41
<u>Adjusted for</u>		
Depreciation and amortisation	4.91	0.53
Profit on sale of Investments	0.00	-1.05
Interest income	-122.35	-24.53
Interest Expense	27.96	0.15
Dividend income	-16.58	-0.42
Bank Charges	0.00	0.00
Sundry Balance Written off	0.00	0.00
Operating profit / (loss) before working capital changes	-50.65	31.10
<i>Changes in working capital:</i>		
Inventories	-455.01	0.00
Other Non-current assets	0.06	0.92
Trade Receivables	-140.13	-29.75
Other Financial assets	-1929.07	-26.66
Other Current Assets	-8.13	0.00
Current Tax Assets	-30.04	0.00
Trade payables	2.80	0.57
Other current liabilities	13.87	4.34
Short-term provisions	1.08	0.00
Long-term provisions	0.00	0.00
Cash generated from operations	-2595.23	-19.48
Net income tax (paid) / refunds	-15.08	-5.35
Change in Deferred Tax on OCI	0.00	-2.93
Net cash flow from / (used in) operating activities (A)	-2610.31	-27.76
B Cash flow from investing activities		
(Purchase)/Sale of Fixed Assets	-17.36	-4.59
Purchase / Sale/redemption of Investments (net)	-989.18	-914.10
Purchase / sale of Investment Property	0.00	0.00
Dividend received	16.58	0.42
Interest received	122.35	24.53
Net cash flow from / (used in) investing activities (B)	-867.61	-893.74
C Cash flow from financing activities		
Addition / (Repayment) of short-term borrowings	300.99	0.00
Bank Charges	0.00	0.00
Proceeds from Issue of Shares at Premium on preferential basis	0.00	58.25
Proceeds from Conversion of Warrants at Premium on Preferential basis	4126.52	256.66
Proceeds from 25% of the Amount Receivable on issue of Share warrants	0.00	0.00
Expenses on Preferential & Warrants	0.00	0.00
Interest Expense	-27.96	-0.15
Net cash flow from / (used in) financing activities (C)	4399.55	314.76
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	921.64	-606.75
Cash and cash equivalents at the beginning of the year	186.78	793.53
Cash and cash equivalents at the end of the year	1108.42	186.78

Particulars	Current Year	Previous Year
	31st March, 2026 Rs. in lakhs	31st March, 2025 Rs. in Lakhs
Cash and cash equivalents Comprises of		
(a) Cash on hand	3.56	4.08
(b) Balances with banks	1104.86	182.70
(c) Other Bank Balances		0.00
Cash and cash equivalents	1108.42	186.78

For FUNDVISER CAPITAL (INDIA) LIMITED

Prem Krishan Jain

Prem Krishan Jain
(DIN -09304822)
Chairman & Managing Director



Place:- Mumbai
Date:- 21/05/2026

STATEMENT OF AUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

Sr. No.	Particulars	Quarter Ended			Year Ended	
		3 Months Ended	Preceding 3 Months Ended	Corresponding 3 Months Ended in the Previous Year	Year to Date figures for current period ended	Year to Date figures for previous year ended
		31.03.2026 Audited	31.12.2025 Unaudited	31.03.2025 Audited	31.03.2026 Audited	31.03.2025 Audited
		(Rs. in Lakhs)				
1	Segment Revenue					
	a) Investment activities and Derivatives	233.07	165.88	60.67	568.81	194.12
	b) Bullion	402.75	198.01	-	600.76	-
	Total of Segment Revenue	635.82	363.89	60.67	1,169.57	194.12
2	Segment Results Profit before Finance Cost and Tax					
	a) Investment activities and Derivatives	(41.92)	59.86	(4.20)	40.55	56.57
	b) Bullion	(72.44)	71.45	-	42.82	-
	Total	(114.37)	131.30	(4.20)	83.37	56.57
	Less: Finance Cost	16.75	9.31	0.01	27.96	0.15
	Total Profit before tax	(131.12)	122.00	(4.21)	55.41	56.41
3	Segment Assets					
	a) Investment activities and Derivatives	5,711.34	4,547.88	1,680.98	5,711.34	1,680.98
	b) Bullion	455.01	64.37	-	455.01	-
	Total of Segment Assets	6,166.35	4,612.25	1,680.98	6,166.35	1,680.98
4	Segment Liabilities					
	a) Investment activities and Derivatives	218.80	228.65	22.29	218.80	22.29
	b) Bullion	118.58	272.93	-	118.58	-
	Total of Segment Liabilities	337.39	501.59	22.29	337.39	22.29

For Fundviser Capital (India) Limited

Prem Krishan Jain
PREM KRISHAN JAIN
 (DIN -09304822)
 Chairman & Managing Director



PLACE:- MUMBAI
 DATE:- 21/05/2026

Independent Auditor's Report on the audit of the annual financial results of the Company with the last quarter financial results being balancing figures Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Fundviser Capital (India) Limited
Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Quarterly and Annual Consolidated Financial Results of Fundviser Capital (India) Limited ("the Company") and its subsidiaries including LLP (the Company, its subsidiaries including LLP together referred to as "the Group") and its share of the Net Profit / (Loss) after tax and total comprehensive Income/(Loss) for the quarter and year ended 31.03.2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (Listing Regulations) as amended.

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i. Include the results of the following entity:

Sr. No	Name of Entities
1	Fundviser Capital (India) Limited
2	Starlight Box Theatres Private Limited
3	DARS Transtrade Private Limited
4	New India RE and Infra LLP

- ii. are presented in accordance with the requirement of the Listing Regulations in this regards and;
- iii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the consolidated net profit and other financial information of the Company for the quarter and year ended March 31, 2026



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Company and its subsidiaries in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Results

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the net profit and other comprehensive profit and other financial information of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act read with relevant rules issued thereunder and in line with the requirement of the Listing Regulations 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company including its subsidiaries for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the respective Board of Directors of the Company and its subsidiaries are responsible for assessing the ability of the Company and its subsidiaries to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The respective Board of Directors of the Company and its subsidiaries are also responsible for overseeing the financial reporting process of the Company and its subsidiaries.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group, of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. We remain solely responsible for our audit opinion.



We communicate with those charged with governance of the Company and its subsidiaries included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

This statement includes the audited results of two subsidiaries and one LLP, whose financials results reflects total assets of Rs.5,257.79 lacs and net assets of Rs.1,168.25 lacs as at March 31, 2026, total income of Rs. 1,387.55 lacs for the quarter and Rs. 12,160.19 lacs for the year ,total net profit/(loss) after tax Rs. 168.75 lacs for the quarter and Rs. 280.79 lacs for the year and total comprehensive income of Rs. 168.75 lacs for the quarter and Rs. 280.79 lacs for the year ended 31st March 2026 respectively and net total cash outflow amounting to Rs.16.17 lacs for the year ended 31st March 2026 as considered in the statement. These financial results have been audited by other auditors whose audit report have been furnished to us by the management and our opinion in so far as it relates to the amount and disclosures included in respect of the said subsidiaries and LLP is based solely on the audit report of such other auditors and procedure performed by us as stated in paragraph above.

Our opinion on the statement is not modified in respect of the above matters with regard to our reliance on the work done and report of the other auditors.

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations

For JMT & Associates
Chartered Accountants
FRN No. 104167W


Amar Bafna

Partner

M No. 048639

Place: Mumbai

Date: 21st May 2026

UDIN: 26048639YUMRJM3616



STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED AS ON 31ST MARCH 2026

Sr. No.	Particulars	(Rs. in Lakh)				
		3 Months Ended 31.03.2026 Audited	Preceding 3 Months Ended 31.12.2025 Unaudited	Corresponding 3 Months Ended in the Previous Year 31.03.2025 Audited	Year to Date figures for current period ended 31.03.2026 Audited	Year to Date figures for previous year ended 31.03.2025 Audited
I.	REVENUE :					
	(a) Income From Operations	1,330.05	5,133.46	2,659.20	12,395.96	3,328.42
	(b) Other Income	693.53	6.03	(85.64)	933.99	41.37
	Total Revenues	2,023.58	5,139.49	2,573.57	13,329.96	3,369.79
II.	EXPENDITURE :					
	a) Cost of Material Consumed/ Purchase of Derivatives	307.15	14.82	2,008.08	1,370.56	2,421.63
	b) Purchase of Stock in Trade	785.11	4,748.83	(2.26)	11,287.44	-
	c) Change In Inventories of Finished goods,WIP & Stock In Trade	(390.64)	50.83	-	(455.01)	-
	d) Employees Benefit Expenses	21.02	18.81	16.31	68.73	37.16
	e) Finance Cost	46.29	22.43	11.92	76.38	12.07
	f) Depreciation and amortization Expenses	4.81	4.16	1.73	13.91	2.58
	g) Other expenses:	1,163.66	21.49	581.66	533.54	612.37
	Total Expenses	1,937.40	4,881.36	2,617.45	12,895.55	3,085.82
III.	Profit (Loss) before exceptional items and tax (I- II)	86.18	258.12	(43.88)	434.41	283.97
IV.	Exceptional items	-	-	-	-	-
V.	Profit (Loss) before Tax (III- IV)	86.18	258.12	(43.88)	434.41	283.97
VI.	Tax expense:					
	(1) Current tax	19.61	63.07	37.94	99.97	56.06
	(2) Less: MAT Credit Entitlement	2.91	(3.02)	35.00	-	35.00
	(2) Deferred tax	(1.48)	-	-	0.27	(2.88)
	(3) Tax expense relating to prior years	1.08	8.52	(0.67)	9.63	(0.67)
VII.	Net Profit (Loss) for the Period (V-VI)	69.88	189.55	(46.16)	324.54	266.47
VIII.	Other Comprehensive Income (OCI)					
	(A) (i) Items that will not be Reclassified subsequently to profit and loss	-	-	-	-	-
	(ii) Income Tax relating items that will not be classified subsequently to Profit and loss	-	-	-	-	-
	(B) (i) Items that will be Reclassified subsequently to profit and loss	-	0.35	(14.09)	-	(23.22)
	(ii) Income Tax relating items that will be classified subsequently to Profit and loss	-	(0.89)	1.98	-	2.93
IX.	Total Comprehensive Income for the period (VII + VIII)	69.88	189.01	(58.27)	324.54	246.17
X.	Net Profit Attributable to					
	Shareholder's of the Company	(11.49)	141.68	(29.09)	188.39	158.30
	Non-Controlling Interest	81.37	47.87	(17.05)	136.15	108.16
XI.	Other Comprehensive Income attributable to:					
	Shareholder's of the Company	-	(0.54)	(12.11)	-	(20.29)
	Non-Controlling Interest	-	-	-	-	-
XII.	Total Comprehensive Income attributable to					
	Shareholder's of the Company	(11.49)	141.14	(41.20)	188.39	138.01
	Non-Controlling Interest	81.37	47.87	(17.05)	136.15	108.16
XIII.	Paid up Equity Share Capital [Face Value of Rs. 10/- each]	790.00	591.50	515.25	790.00	515.25
XIV.	Other equity	-	-	-	4,257.71	1,484.99
XV.	Earnings per Equity Share (not annualised) :					
	(1) Basic	1.18	3.20	(0.90)	5.48	5.17
	(2) Diluted	0.64	1.53	(0.78)	2.96	4.50

Place:- Mumbai
Date:- 21/05/2026



For FUNDVISER CAPITAL (INDIA) LIMITED

Prem Krishan Jain
PREM KRISHAN JAIN
Chairman & Wholetime Director
(DIN: 09304822)

Notes:

- 1 The above audited Consolidated Financial Results were reviewed by the Audit Committee and thereafter the Board of Directors have approved the above results at their respective meetings held on 21/05/2026. The Statutory Auditor of the company have conducted the Audit and have issued the audit report for the aforesaid audited financials Results on 21/05/2026.
- 2 These Consolidated Financial Statement of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013 as amended by the Companies (Indian Accounting Standards) (Amendment) Rule, 2016. These financial statement are presented in accordance with the requirements of regulation 33 of the SEBI (Listing obligations and disclosure requirements) Regulations, 2015 read with other relevent rules and circulars issued thereunder.
- 3 The Company is doing its business in two segments and has deployed major Funds in two segments i.e. Investment in Property, Shares and Deposits, and Bullion Trading . The Company has invested in subsidiaries which operate in different segments i.e. Media & Entertainment, Merchant Trading & Real Estate
- 4 The Figures of the Previous Year have been regrouped / recast wherever necessary. The figures for quarter ended 31st March 2026 are balancing figures between the audited figures of the full financial year and the reviewed year-to-date figures up to the third quarter of the financial year. Further, in case of Fundviser Capial (India) Limited , the amounts appearing in "Items that will be Reclassified subsequently to profit and loss " under Other Comprehensive Income was wrongly appearing here upto December 2025, as the same was always meant to be recognised through P&L in the earlier reporting periods and was done so. Only the presentation of the Fair Value of the Investments was mis-reported here under Other Comprehensive Income, which is now being rectified
- 5 The Provision for Bonus and Gratuity has not been made as the same is applicable to the Organisations having more than 20 and 10 Employees respectively. The number of Employees of the Holding Company and Subsidiaries as on 31st March, 2026 was less than the aforesaid prescribed limit.

Place:- Mumbai
Date:- 21/05/2026



For FUNDVISER CAPITAL (INDIA) LIMITED

PREM KRISHAN JAIN
Chairman & Managing Director
(DIN: 09304822)

FUNDVISED CAPITAL (INDIA) LIMITED
 22/7, Manek Mahal, 90 Veer Nariman Road, Churchgate, Mumbai 400020
 CIN : L64300MH1985PLC205386

Consolidated Audited Balance Sheet as at March 31, 2026

Particulars	As at 31st March, 2026 Rs. in lakhs	As at 31st March, 2025 Rs. in Lakhs
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	371.04	311.45
(b) Investment Properties	0.00	0.00
(c) Financial Assets		
-Investments	1,562.27	573.09
(d) Deferred Tax Assets (Net)	2.30	2.57
(e) Other Non current Assets	2.81	131.64
(f) Goodwill	575.16	575.53
Total Non-Current Assets	2,513.58	1,594.28
Current Assets		
(a) Inventories	779	
(b) Financial Assets		
i. Trade Receivables	3,904.26	1,556.28
ii. Cash and cash equivalents	1,163.91	261.43
iii. Other Bank balance	0.00	0.00
iv. Other Financial Assets	1,120.08	1,998.51
(c) Current Tax Assets (net)	78.34	45.22
(d) Other current Assets	8.30	0.00
Total Current Assets	7,054.38	3,861.44
Total Assets	9,567.96	5,455.72
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	790.00	515.25
(b) Other Equity	4,257.71	1,245.79
(c) Money Received Against Share Warrants	1,378.13	111.04
(d) Non-Controlling Interest	566.49	669.55
Total Equity	6,992.32	2,541.63
Liabilities		
Non-Current Liabilities		
(a) Provisions	0.0	0.0
(b) Deferred Tax Liabilities (Net)	0.0	0.0
Total Non-Current Liabilities	0.0	0.0
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	300.99	744.20
(ii) Trade Payables		
-Outstanding dues of Micro and Small enterprises		
-Outstanding dues other than Micro and Small enterprises	2,055.27	1,494.52
(b) Other Current Liabilities	136.02	622.18
(c) Provisions	1.60	0.00
(d) Current Tax Liabilities (net)	81.76	53.18
Total Current liabilities	2,575.64	2,914.09
Total Liabilities	9,567.96	5,455.72

Place:- Mumbai
 Date:- 21/05/2026



For FUNDVISED CAPITAL (INDIA) LIMITED

Prem Krishan Jain
 PREM KRISHAN JAIN
 Chairman & Managing Director
 (DIN: 09304822)

FUNDVISER CAPITAL (INDIA) LIMITED
 22/7, Manek Mahal, 90 Veer Nariman Road, Churchgate, Mumbai 400020
 CIN : L64300MH1985PLC205386
 Consolidated Cash Flow Statement for the year ended March 31, 2026

Particulars	Fundviser	
	Current Year 31st March, 2026 Rs. in Lakhs	Previous Year 31st March, 2025 Rs. in Lakhs
A. Cash Flow from Operating Activities		
Net profit before tax from continuing operation	434.41	283.97
<i>Adjusted for:</i>		
Depreciation and amortisation	13.91	2.58
Profit on sale of Investments	-	(1.05)
Interest income	(167.75)	(39.51)
Interest Expense	76.38	12.07
Dividend income	(16.58)	(0.42)
Bank Charges	-	-
Sundry Balance Written off	-	-
Operating profit / (loss) before working capital changes	340.36	257.66
<i>Changes in working capital:</i>		
Other Non-current assets	0.06	(51.21)
Trade Receivables	(2,347.98)	(1,538.92)
Decrease / (Increase) in Inventories	(650.63)	(128.87)
Other Financial assets	(768.16)	(234.87)
Trade payables	560.75	76.13
Other Current Assets	(143.63)	-
Current Tax Assets	(51.22)	-
Other current liabilities	(1,053.14)	126.79
Short-term provisions	(34.82)	487.05
Long-term provisions	-	35.02
Cash generated from operations	(4,148.41)	(971.22)
Net income tax (paid) / refunds	(27.95)	(40.45)
Change in Deferred Tax on OCI	-	(2.93)
Net cash flow from / (used in) operating activities (A)	(4,176.36)	(1,014.60)
B. Cash flow from investing activities		
Capital Work in Progress	(13.51)	-
(Purchase)/Sale of Fixed Assets	(60.04)	(29.18)
Purchase / Sale/redemption of Investments (net)	(989.18)	(914.10)
Purchase / sale of Investment Property	-	-
Dividend received	16.58	0.42
Interest received	167.75	39.51
Net cash flow from / (used in) investing activities (B)	(878.40)	(903.35)
C. Cash flow from financing activities		
Addition / (Repayment) of short-term borrowings	301	-
Bank Charges	-	-
Proceeds from issue of Share capital	-	195.56
Proceeds from Issue of Shares at Premium on preferential basis	4,127	534.77
Proceeds from Conversion of Warrants at Premium on Preferential basis	-	256.66
Proceeds from 25% of the Amount Receivable on issue of Share warrants	-	-
Proceeds from Long-Term Borrowings	415	50.00
Repayment of Short-Term Borrowings	1,191	360.35
Expenses on Preferential & Warrants	-	-
Interest Expense	(76)	(12.07)
Net cash flow from / (used in) financing activities (C)	5,957	1,385.27
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	902.48	(532.69)
Cash and cash equivalents at the beginning of the year	261.43	794.12
Cash and cash equivalents at the end of the year	1,163.91	261.43

Particulars	Current Year	Previous Year
	31st March, 2026 Rs. in Lakhs	31st March, 2025 Rs. in Lakhs
Cash and cash equivalents Comprises of		
(a) Cash on hand	3.78	4.21
(b) Balances with banks	1,160.13	257.22
(c) Other Bank Balances	-	-
Cash and cash equivalents	1,163.91	261.43



Place:- Mumbai
 Date:- 21/05/2026

For FUNDVISER CAPITAL (INDIA) LIMITED

Prem Krishan Jain
 PREM KRISHAN JAIN
 Chairman & Managing Director
 (DIN: 09304822)

STATEMENT OF AUDITED CONSOLIDATION SEGMENT INFORMATION FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

Sr. No.	Particulars	(Rs. in Lakhs)				
		Quarter Ended			Year Ended	
		3 Months Ended 31.03.2026 Audited	Preceding 3 Months Ended 31.12.2025 Unaudited	Corresponding 3 Months Ended in the Previous Year 31.03.2025 Audited	Year to Date figures for current period ended 31.03.2026 Audited	Year to Date figures for previous year ended 31.03.2025 Audited
1	Segment Revenue					
	a) Investment Activities and Derivatives	233.07	165.88	60.67	568.81	209.56
	b) Bullion	402.75	198.01	-	600.76	-
	c) Media & Entertainment	694.22	33.98	113.02	746.02	745.14
	d) Merchant & Foreign Trading	-	4,735.59	2,485.51	10,480.37	2,374.19
	e) Real Estate	-	-	-	-	-
	Total of Segment Revenue	1,330.05	5,133.46	2,659.20	12,395.96	3,328.89
2	Segment Results Profit before Finance Cost and Tax					
	a) Investment Activities and Derivatives	(517.39)	133.65	(4.21)	129.74	54.51
	b) Bullion	402.75	(2.35)	-	(46.37)	-
	c) Media & Entertainment	294.93	33.17	(51.34)	312.80	216.99
	d) Merchant & Foreign Trading	(47.82)	116.08	23.60	114.61	25.13
	e) Real Estate	-	-	-	-	-
	Total	132.47	280.56	(31.95)	510.79	296.04
	Less: Finance Cost	46.29	22.43	11.92	76.38	12.07
	Total Profit before tax	86.18	258.13	(43.87)	434.41	283.97
3	Segment Assets					
	a) Investment Activities and Derivatives	4,023.36	2,017.12	1,678.35	4,023.36	1,678.35
	b) Bullion	455.01	64.37	-	455.01	-
	c) Media & Entertainment	1,921.26	1,762.96	1,770.18	1,921.26	1,770.18
	d) Merchant & Foreign Trading	2,650.10	5,179.44	1,932.65	2,650.10	1,932.65
	e) Real Estate	518.24	473.74	74.53	518.24	74.53
	Total of Segment Assets	9,567.96	9,497.64	5,455.71	9,567.96	5,455.71
4	Segment Liabilities					
	a) Investment Activities and Derivatives	218.80	383.00	22.29	218.80	22.29
	b) Bullion	118.58	118.58	-	118.58	-
	c) Media & Entertainment	1,098.13	1,190.73	1,274.53	1,098.13	1,274.53
	d) Merchant & Foreign Trading	1,123.70	3,258.19	1,605.17	1,123.70	1,605.17
	e) Real Estate	16.13	17.01	12.10	16.13	12.10
	Total of Segment Liabilities	2,575.34	4,967.52	2,914.09	2,575.34	2,914.09

