

KJMC FINANCIAL SERVICES LIMITED

NBFC : No. B-13.01633



KJMC FINSERV
MONEY MATTERS

May 29, 2026

To,
General Manager,
The Department of Corporate Services - CRD,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.

BSE Scrip Code: 530235

Subject: Outcome of the Board Meeting relating to approval of Financial Results for the quarter and year ended March 31, 2026

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of Listing Regulations read with Schedule III, we wish to inform you that, based on the recommendation of the Audit Committee, the Board of Directors of KJMC Financial Services Limited (hereinafter referred to as "the Company"), at its Meeting held on Friday, May 29, 2026 have inter alia considered and approved the following businesses:

- (i) The Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended March 31, 2026 along with Statement of Assets and Liabilities and Cash Flow Statement as at year ended March 31, 2026. (Annexure- A)
- (ii) The Auditor's Report on the Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2026. (Annexure-B)
- (iii) Declaration of Whole-Time Director of the Company pursuant to SEBI Circular No. CIR/CFD/CMD/56/2016 Dated May 27, 2016, in respect of Statutory Auditor's issued Audit Report with unmodified opinion on the financial results for the financial year ended March 31, 2026. (Annexure C)

Further, an extract of the aforementioned financial results will be published in the newspapers in accordance with the requirements of the Listing Regulations.

The Meeting of the Board of Directors commenced at 03:00 pm and concluded at 05:00 pm.



Regd. office : - 162, 16th Floor, Atlanta, Nariman Point, Mumbai - 400 021.

Tel.: +91-22-2288 5201-2, 4094 5500 ● Fax: +91-22-2285 2892 ● Email: info@kjmc.com ● Website : www.kjmcfinserv.com

CIN : L65100MH1988PLC047873

KJMC FINANCIAL SERVICES LIMITED

NBFC : No. B-13.01633



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

(Rs. in Lakhs except per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-March -2026 (Refer Note 6)	31-Dec -2025 (Unaudited)	31-Mar -2025 (Refer Note 6)	31-Mar -2026 (Audited)	31-Mar -2025 (Audited)
I	(a) Revenue From Operations					
	Interest Income	47.24	54.44	17.21	155.62	90.70
	Professional Fees	15.00	-	25.00	25.00	29.20
	Dividend Income	1.70	2.11	1.34	31.37	27.96
	Processing, Documentation & others Charges	0.31	0.10	0.01	0.85	0.45
	Income from Shares & Securities Trading	20.34	81.48	(38.93)	380.58	343.92
	Total Revenue from Operations	84.59	138.13	-6.23	593.42	492.23
II	(b) Other Income	7.80	7.09	20.85	39.51	30.18
	Total Income (a + b)	91.67	145.22	25.52	632.93	522.41
III	Expenses					
	Finance Costs	39.33	42.54	24.00	125.66	84.37
	Employee Benefits Expenses	22.12	24.71	22.28	66.26	101.69
	Depreciation and Amortisation Expenses	12.95	13.61	11.20	46.21	44.02
	Other Expenses	29.98	35.40	20.27	140.28	172.54
	Total Expenses	104.38	116.26	77.75	398.41	402.62
IV	Profit/(Loss) from ordinary activities before Tax (I+II-III)	(12.71)	28.96	(52.23)	234.52	119.79
V	Tax expense					
	- Current Tax	1.10	0.64	1.93	10.54	9.94
	- Deferred tax	3.06	12.66	(11.94)	61.02	28.68
	- Prior Period tax	-	-	(0.35)	-	(0.06)
		4.16	13.30	(10.36)	71.56	38.56
VI	Profit/(Loss) for the period after tax (IV-V)	(16.87)	15.66	(41.87)	162.96	81.23
VII	Other Comprehensive Income					
	(i) Items that will not be reclassified to profit or loss:					
	-Remeasurement gain/(loss) on defined benefit Plans	0.17	0.04	(0.07)	0.28	0.14
	-Net gain/(loss) on Equity Instrument through OCI	(3,797.20)	(1,078.77)	(2,414.18)	(6,723.25)	-4,163.00
	(ii) Income Tax relating to items that will not be reclassified to Profit & Loss	567.62	161.28	361.17	1,005.78	(1,073.97)
		(3,229.41)	(917.45)	(2,053.08)	(5,717.19)	3,089.25
VIII	Total Comprehensive Income for the Period (VI+VII)	(3,246.28)	(901.79)	(2,094.95)	(5,554.23)	3,170.48
IX	Paid-up equity share capital (Face value of ₹. 10/- each)	478.57	478.57	478.57	478.57	478.57
X	Other Equity including Revaluation Reserves	NA	NA	NA	7,022.57	13,486.81
XI	Earnings per share					
	(of Rs. 10/- each) (not annualised)					
	(a) Basic	(0.35)	0.33	(0.87)	3.41	1.70
	(b) Diluted	(0.35)	0.33	(0.87)	3.41	1.70



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CIN : L65100MH1988PLC047873

Notes :

- 1 The above Standalone financial results, for the last quarter and year ended March 31, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in its meetings held on 29th May 2026, in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations"). The Statutory Auditors of the Company have audited the financial Results for the year ended March 31, 2026 and have issued an unmodified audit opinion thereon.
- 2 The said standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS notified under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.
- 3 Since the nature of activities carried out by the Company is such that profits/ losses from certain transactions do not necessarily accrue evenly over the year, results of a quarter may not be representative of financial results for the year. As such, the results for the current quarter are not comparable with the results of the corresponding quarter of the previous year.
- 4 The Company is Non-Banking Finance Company (NBFC) and is engaged primarily in investment and financing activities, and accordingly there are no separate reportable segments as per Ind AS 108 "Operating Segments".
- 5 The Board of Directors of the company has recommended a dividend of Rs 1.00 per share subject to the approval of shareholders of the Company in Annual general meeting
- 6 The figures for the quarter ended March 31, 2026 and March 31, 2025 are balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year
- 7 The figures for the previous quarter/year to date have been regrouped/reclassified wherever necessary.

Place : Mumbai
Date : 29th May 2026



For and on behalf of Board
KJMC Financial Services Limited



Rajnesh Jain
Whole Time Director
DIN-00151988

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AUDITED STANDALONE STATEMENT OF ASSET AND LIABILITIES AS AT 31ST MARCH 2026.

(Rs. In Lakhs)

	Particulars	As at 31-Mar-26 (Audited)	As at 31-Mar-25 (Audited)
A	ASSETS		
1	Financial Assets		
	(a) Cash and cash equivalents	10.64	37.47
	(b) Bank Balance other than (a) above	4.00	4.00
	(c) Loans	1,022.91	125.81
	(d) Investments	9,627.07	16,094.37
	(e) Other Financial Assets.	100.38	128.35
		10,765.00	16,388.00
2	Non-Financial Assets		
	(a) Current Tax Assets	6.38	-
	(b) (i) Property, Plant & Equipment	112.00	54.32
	(ii) Intangible Asset	0.03	0.17
	(c) Other Non Financial Assets.	2.13	26.03
		120.54	80.52
	Total Assets	10,885.54	16,468.52
B	Liabilities and Equity		
1	Financial Liabilities		
	(a) Payables		
	(i) Other Payables		
	(A) Micro & Small Enterprises	-	-
	(B) Others	2.69	2.30
	(b) Debt Securities	-	-
	(c) Borrowings(other than Debt Securities)	1,331.92	408.34
	(d) Deposits	33.74	32.87
	(e) Other Financial Liabilities	8.29	7.06
		1,376.64	450.57
2	Non-Financial Liabilities		
	(a) Provision	42.92	40.52
	(b) Other Non Financial Liabilities	5.41	9.84
	(c) Deferred Tax Liabilities (Net)	1,049.43	1,998.38
	(d) Current Tax Liabilities (Net)	-	3.83
		1,097.76	2,052.57
3	Equity		
	(a) Equity Share Capital	478.57	478.57
	(b) Other Equity	7,932.57	13,486.81
		8,411.14	13,965.38
	Total Liabilities and Equity	10,885.54	16,468.52

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AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2026

(₹ in Lakhs)

PARTICULARS	For the Year ended 31.03.2026	For the Year ended 31.03.2025
Cash Flow from Operating Activities		
Net Profit Before Tax	234.52	119.79
Adjustment for:		
Depreciation & amortisation	46.21	44.02
Profit on sale of Asset	(14.75)	-
Gratuity Provision through OCI	0.29	0.14
Addition/(Reversal) of Provision of Standard Assets	0.89	0.25
Interest and Financial Charges	125.66	84.37
Operating Profit Before Working Capital Changes	392.81	248.57
(Increase)/Decrease in other receivable		
(Increase)/Decrease in Loans	(897.10)	287.77
(Increase)/Decrease in other financial assets	25.97	(21.96)
(Increase)/Decrease in other non financial assets	23.90	(15.15)
Stock in Trade (Securities held for trading)	(354.81)	(359.31)
Increase/(Decrease) in other payables	0.39	(0.98)
Increase/(Decrease) in other financial liabilities	1.22	(1.10)
Increase / (Decrease) in Deposit (Liability)	0.87	(0.01)
Increase / (Decrease) in provisions	1.51	1.54
Increase/(Decrease) in other non financial Liabilities	(4.43)	4.58
(Increase)/ Decrease in Net Current Assets	(1,202.48)	(104.82)
Cash generated from Operations	(809.67)	143.95
Direct taxes (paid) (Net of refund)/Refund	(24.92)	(11.07)
Cash Flow Before Extraordinary Items	(834.59)	132.88
Extraordinary Items	-	-
Net Cash flow from Operating Activities	(834.59)	132.88
Cash Flow from Investment Activities		
Purchase & Sale of Shares/ units (Net)	6,796.74	(3,919.89)
Net (gain)/loss on Equity instruments at fair value through OCI (Unrealised)	(6,755.64)	3,952.98
Net (gain)/loss on Equity instruments through OCI (Realised)	32.39	210.08
Purchase of Property Plant & Equipment	(63.65)	(2.77)
Net Cash Flow from Investing Activities	9.84	240.40
Cash Flow From Financing Activities		
Borrowings other than debt securities issued (net)	923.58	(281.73)
Interest and Financial Charges	(125.66)	(84.37)
Net Cash Flow from Financing Activities	797.92	(366.10)
Net Increase in Cash and Cash Equivalents	(26.83)	7.18
Cash and Cash Equivalents at the beginning of the Year *	41.47	34.29
Cash and Cash Equivalents at the close of the Year *	14.64	41.47
* Cash and Cash Equivalents comprise of :		
Cash in hand	0.74	0.39
Balance in current account	9.90	37.08
In Deposit Accounts with Less than 12 months'	4.00	4.00
Total	14.64	41.47



KJMC FINANCIAL SERVICES LIMITED

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

(Rs. in Lakhs except per share data)

Sr. No.	Particulars	Quarter Ended			Years Ended	
		31-March -2026 (Refer Note 7)	31-Dec -2025 (Unaudited)	31-Mar -2025 (Refer Note 7)	31-Mar -2026 (Audited)	31-Mar -2025 (Audited)
I	(a) Revenue From Operations					
	Interest Income	50.37	57.04	17.17	168.35	80.66
	Professional Fees	15.00	-	25.00	25.00	20.20
	Dividend Income	2.57	3.16	1.34	40.88	27.96
	Processing, Documentation & others Charges	0.31	0.10	0.01	0.85	0.45
	Income from Shares & Securities Trading	19.19	98.73	(38.93)	415.02	343.62
	Total Revenue from Operations	87.44	159.63	4.59	650.10	492.19
II	(b) Other Income	6.60	6.63	16.75	38.09	44.59
	Total Income (a + b)	94.04	166.26	21.34	688.19	536.78
III	Expenses					
	Finance Costs	39.33	42.54	34.00	125.66	84.37
	Employee Benefits Expenses	23.94	26.12	22.28	92.71	101.72
	Depreciation and Amortization Expenses	12.95	13.61	11.19	46.21	44.01
	Other Expenses	42.60	45.87	20.81	173.52	175.37
	Total Expenses	118.82	128.14	78.28	438.10	405.47
IV	Profit/(Loss) from ordinary activities before Tax (I+II-III)	(24.78)	38.12	(56.94)	250.09	131.31
V	Tax expense					
	- Current Tax	(1.00)	3.52	1.93	16.56	9.94
	- Deferred tax	3.06	12.66	(11.94)	61.02	28.88
	- Earlier year Provision Written off	-	-	(0.36)	-	0.43
		1.46	16.18	(10.37)	77.58	39.05
VI	Profit/(Loss) for the period after tax (IV-V)	(26.24)	21.94	(46.57)	172.51	92.26
VII	Add: Share in Profit/(Loss) in Associate	(1.74)	1.16	(1.80)	(1.96)	(7.41)
VIII	Profit/(Loss) for the period (VI+VII)	(27.98)	23.12	(48.37)	170.55	84.85
IX	Other Comprehensive Income					
	(i) Items that will not be reclassified to profit or loss:					
	- Remeasurement gain/(loss) on defined benefit Plans	0.17	0.04	(0.07)	0.28	0.14
	- Net gain/(loss) on Equity Instrument through OCI	(4,718.39)	(1,358.06)	(2,943.44)	(8,383.01)	5,109.45
	(ii) Income Tax relating to items that will not be reclassified to Profit & Loss	701.76	(234.84)	361.17	740.46	(1,073.97)
	Share in Profit/(Loss) in Associate	(18.26)	-	-	(18.26)	-
		(4,034.73)	(1,592.88)	(2,582.34)	(7,660.69)	4,035.62
X	Total Comprehensive Income for the Period (VIII+IX)	(4,062.71)	(1,569.76)	(2,630.71)	(7,489.74)	4,120.47
XI	Profit attributable to:					
	Owners of the company	(27.07)	22.49	(46.37)	169.84	84.85
	Non-controlling interests	(0.91)	0.63	-	1.01	-
XII	Total comprehensive income attributable to:					
	Owners of the company	(3,983.09)	(1,602.85)	(2,630.71)	(7,298.24)	4,120.47
	Non-controlling interests	(78.62)	(66.91)	-	(191.50)	-
XIII	Paid-up equity share capital (Face value of ₹. 10/- each)	478.57	478.57	478.57	478.57	478.57
XIV	Other Equity excluding Revaluation Reserves	NA	NA	NA	9,523.01	15,629.47
XV	Earnings per share					
	(of Rs. 10/- each) (not annualised)					
	(a) Basic	(0.58)	0.48	(1.01)	3.57	1.77
	(c) Diluted	(0.58)	0.48	(1.01)	3.57	1.77



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CIN : L65100MH1988PLC047873



Notes :

1. The above consolidated financial results, for the last quarter and year ended March 31, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in its meetings held on 25th May 2026, in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations"). The Statutory Auditors of the Company have audited the financial Results for the year ended March 31, 2026 and have issued an unmodified audit opinion thereon.
2. The said consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS notified under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.
3. The consolidated financial results comprise the financial results of the Company, its wholly owned subsidiary, KJMC Trading and Agency Limited, its step-down subsidiary, KJMC Investments Company (a partnership firm), and its associate, KJMC Platinum Builders Private Limited.
4. Since the nature of activities carried out by the Company is such that profits/ losses from certain transactions do not necessarily accrue evenly over the year, results of a quarter may not be representative of financial results for the year. As such, the results for the current quarter are not comparable with the results of the corresponding quarter of the previous year.
5. The Company is Non-Banking Finance Company (NBFC) and is engaged primarily in investment and financing activities, and accordingly there are no separate reportable segments as per Ind AS 108 "Operating Segments".
6. The Board of Directors of the company has recommended a dividend of Rs 1.00 per share subject to the approval of shareholders of the Company in Annual general meeting.
7. The figures for the quarter ended March 31, 2026 and March 31, 2025 are balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.
8. The figures for the previous quarter/year to date have been regrouped/reclassified wherever necessary.

For and on behalf of Board
 KJMC Financial Services Limited

Ramesh Jain
 Ramesh Jain
 Whole Time Director
 DIN- 00151988

Place : Mumbai
 Date : 29th May 2026



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AUDITED CONSOLIDATED STATEMENT OF ASSET AND LIABILITIES AS AT 31ST MARCH 2026

		(Rs. in Lakhs)	
Particulars		As at 31-Mar-26 (Audited)	As at 31-Mar-25 (Audited)
A	ASSETS		
1	Financial Assets		
	(a) Cash and cash equivalents	11.25	37.90
	(b) Bank Balance other than (a) above	4.00	4.00
	(c) Loans	1,144.94	124.37
	(d) Investments	11,562.24	19,438.27
	(e) Other Financial Assets.	116.21	126.35
		12,838.64	19,730.89
2	Non-Financial Assets		
	(a) Current Tax Assets (Net)	5.19	-
	(b) (i) Property, Plant & Equipment	112.00	54.32
	(ii) Intangible assets	0.03	0.17
	(c) Other Non Financial Assets.	2.13	26.03
		119.35	80.52
	Total Assets	12,957.99	19,811.41
B	Liabilities and Equity		
1	Financial Liabilities		
	(a) Payables		
	(i) Other Payables		
	(A) Micro & Small Enterprises	-	-
	(B) Others	3.87	2.30
	(b) Borrowings (other than Debt Securities)	1,331.92	408.34
	(c) Deposits	33.74	32.87
	(d) Other Financial Liabilities	15.01	7.29
		1,384.54	450.80
2	Non-Financial Liabilities		
	(a) Provision	42.92	40.52
	(b) Other Non Financial Liabilities	8.36	9.84
	(c) Deferred Tax Liabilities (Net)	1,311.42	1,998.38
	(d) Current Tax Liabilities (Net)	-	3.83
		1,360.72	2,052.57
3	Equity		
	(a) Equity Share Capital	478.57	478.57
	(b) Other Equity	9,523.01	16,829.47
	Total equity attributable to owners of parent	10,001.58	17,308.04
	Non Controlling Interest	211.15	-
	Total Equity	10,212.73	17,308.04
	Total Liabilities and Equity	12,957.99	19,811.41




AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2026

(₹ in Lakhs)

PARTICULARS	For the Year ended 31.03.2026	For the Year ended 31.03.2025
Cash Flow from Operating Activities		
Net Profit Before Tax	248.43	123.90
Adjustment for:		
Depreciation & amortisation	48.21	44.02
Profit on sale of Asset	(14.75)	-
Gratuity Provision through OCI	0.28	0.14
Addition/(Reversal) of Provision of Standard Assets	0.89	0.25
Interest and Financial Charges	125.66	84.37
Operating Profit Before Working Capital Changes	406.72	252.68
(Increase)/Decrease in other receivable		
(Increase)/Decrease in Loans	(1,020.58)	289.22
(Increase)/Decrease in other financial assets	10.14	(21.96)
(Increase)/Decrease in other non financial assets	23.90	(15.12)
Stock in Trade (Securities held for trading)	(354.81)	(359.31)
Increase/(Decrease) in other payables	1.57	(0.77)
Increase/(Decrease) in other financial liabilities	7.74	(1.10)
Increase / (Decrease) in Deposit (Liability)	0.87	(0.01)
Increase / (Decrease) in provisions	1.50	1.54
Increase/(Decrease) in other non financial Liabilities	(3.45)	4.58
(Increase)/ Decrease in Net Current Assets	(1,333.12)	(102.93)
Cash generated from Operations	(926.40)	149.75
Direct taxes (paid) (Net of refund)/Refund	(33.15)	(11.02)
	-	-
Cash Flow Before Extraordinary Items	(959.55)	138.73
Extraordinary Items	-	-
Net Cash flow from Operating Activities	(959.55)	138.73
Cash Flow from Investment Activities		
Purchase & Sale of Shares/ units (Net)	8,599.90	(4,873.24)
Net (gain)/loss on Equity instruments at fair value through OCI (Unrealised)	(8,460.99)	4,899.36
Net (gain)/loss on Equity instruments through OCI (Realised)	59.72	210.08
Purchase of Property Plant & Equipment	(53.65)	(2.77)
Net Cash Flow from Investing Activities	134.98	233.43
Cash Flow From Financing Activities		
Borrowings other than debt securities issued (net)	923.58	(281.73)
Interest and Financial Charges	(125.66)	(84.37)
Net Cash Flow from Financing Activities	797.92	(366.10)
Net Increase in Cash and Cash Equivalents	(28.65)	6.06
Cash and Cash Equivalents at the beginning of the Year *	41.90	35.84
Cash and Cash Equivalents at the close of the Year *	15.25	41.90
* Cash and Cash Equivalents comprise of :		
Cash in hand	1.32	0.78
Balance in current account	9.93	37.12
In Deposit Accounts with Less than 12 months*	4.00	4.00
Total	15.25	41.90



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS AND REVIEW OF QUARTERLY STANDALONE FINANCIAL RESULTS
TO THE BOARD OF DIRECTORS OF KJMC FINANCIAL SERVICES LIMITED
Opinion and Conclusion

We have (a) audited the accompanying Statement of Standalone Financial Results for the year ended 31 March, 2026 and (b) reviewed the Standalone Financial Results for the quarter ended 31 March, 2026, which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year Ended 31 March 2026" ("the Statement") of **KJMC Financial Services Limited** ("the Company"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended 31 March 2026:

- i. is presented in accordance with the requirements of Regulation 33 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 year then ended.

(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended 31 March 2026

With respect to the Standalone Financial Results for the quarter ended 31 March 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended 31 March 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Standalone Financial Results for the year ended 31 March 2026

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 Standalone Financial Results for the year ended 31 March 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.

Management's Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended 31 March 2026 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended 31 March 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 Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone 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

(a) Audit of the Standalone Financial Results for the year ended 31 March 2026

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended 31 March 2026 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 Standalone 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 Annual Standalone 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, but not for the purpose

- of expressing an opinion on the effectiveness of the Company's internal control.
- 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 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 Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone 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.

(b) Review of the Standalone Financial Results for the quarter ended 31 March 2026

We conducted our review of the Standalone Financial Results for the quarter ended 31 March 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under Section 143(10) of the Act 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.

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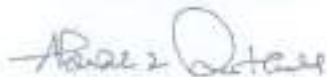
Other Matters

The Statement includes the results for the Quarter ended 31 March 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.

The comparative figures provided in the Statement for the Quarter ended and year ended March 31, 2025 have been audited by the previous auditor who have expressed an unmodified opinion in its independent auditor's report dated May 28, 2025.

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

For TLB & Co,
Chartered Accountants
Firm Registration No. 016505S



Abuali Darukhanawala
Partner
Membership No. 108053
UDIN: 28108053YQNOFR4400
Place: Mumbai
Date: 29th May, 2025.

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED
FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS
TO THE BOARD OF DIRECTORS OF KJMC FINANCIAL SERVICES LIMITED**

Opinion and Conclusion

We have (a) audited the Consolidated Financial Results for the year ended 31 March 2026 and (b) reviewed the Consolidated Financial Results for the quarter ended 31 March 2026 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Consolidated Financial Results for the Quarter and Year Ended 31 March 2026" of KJMC Financial Services Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and year ended 31 March 2026, ("the Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit reports of the other auditors on separate financial statements of the subsidiaries referred to in Other Matters section below, the Consolidated Financial Results for the year ended 31 March 2026:

- (i) The Consolidated Results included in the Statement includes the results of the Parent and the following entities:
 - (a) KJMC Trading & Agency Limited (subsidiary)
 - (b) KJMC Platinum Builders Limited (Associate)
 - (c) KJMC Investments Company (Step-down Subsidiary)
- (ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (iii) 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 consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the year ended 31 March 2026.

(b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended 31 March 2026

With respect to the Consolidated Financial Results for the quarter ended 31 March 2026, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below and based on the consideration of the review reports of the other auditors referred to in Other Matters section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended 31 March 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Consolidated Financial Results for the year ended 31 March 2026

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 Group, 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 Consolidated Financial Results for the year ended 31 March 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 and the audit evidence obtained by the other auditors in terms of their reports referred to in Other Matters section below, is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Statement

This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended 31 March 2026, has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended 31 March 2026 that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group 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.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Parent, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group and of are responsible for assessing the ability of the respective entities 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 their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities

(a) Audit of the Consolidated Financial Results for the year ended 31 March 2026

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended 31 March 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes

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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 Consolidated 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 Annual Consolidated 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, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- 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 Group 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 Consolidated 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the entities within the Group to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Annual Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Annual Consolidated Financial Results, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results 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

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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.

(b) Review of the Consolidated Financial Results for the quarter ended 31 March 2026

We conducted our review of the Consolidated Financial Results for the quarter ended 31 March 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act 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.

The Statement includes the results of the entities as listed under paragraph (a)(i) of Opinion and Conclusion section above.

Other Matters


- 1) The Statement includes the results for the Quarter ended 31 March 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.
- 2) With respect to financial statements of step-down subsidiaries and Associates;
 - (a) We did not audit the financial statements of the Associate (KJMC Platinum Builders Private Limited), whose financial results for the quarter and year ended March 31, 2026 have been considered in the consolidated financial results. These financial results include the Group's share of net loss after tax amounting to Rs. 1.74 Lakh and Rs. 1.66 Lakh for the quarter and year ended March 31, 2026 respectively, and total comprehensive loss amounting to Rs. 18.26 Lakh and Rs. 18.26 Lakh for the quarter and year ended March 31, 2026 respectively. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these Associate, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid Associate, is based solely on the reports of the other auditors.
 - (b) We did not audit the financial statements of Step-down subsidiary (KJMC Investments Company) which included in the consolidated financial results, whose financial statements reflect total assets of INR 2115.50 lakhs as at March 31, 2026, total revenues amounting INR 56.73 lakhs, profit/ (loss) after tax amounting to INR 10.14 lakhs for the year ended on that date, as considered in the Consolidated Financial Statements. These Financial Statements are unaudited and have been furnished to us by the Management and our opinion on the Consolidated Financial Statements, in so far as it relates to the amounts and disclosures included in respect of the step-down subsidiary and our report in terms of sub-section (3) of Section 143 of the Act in so far as it relates to the aforesaid step-down subsidiaries is based solely on such unaudited financial statements.



- 3) The comparative figures provided in the Statement for the Quarter ended and year ended March 31, 2025 have been audited by the previous auditor who have expressed an unmodified opinion in its independent auditor's report dated May 28, 2025.

Our opinion is not modified in respect of the above matter.

For TLB & Co.
Chartered Accountants
Firm Registration No. 016505S



Abuali Darukhanawala
Partner
Membership No. 108053
UDIN: 26108053PXXISW1711
Place: Mumbai
Date: 29th May, 2026.

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS AND REVIEW OF QUARTERLY STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF KJMC TRADING AND AGENCY LIMITED

Opinion and Conclusion

We have (a) audited the accompanying Statement of Standalone Financial Results for the year ended 31 March, 2026 and (b) reviewed the Standalone Financial Results for the quarter ended 31 March, 2026, which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year Ended 31 March 2026" ("the Statement") of KJMC Trading and Agency Limited ("the Company"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended 31 March 2026:

- i. is presented in accordance with the requirements of Regulation 33 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 year then ended.

(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended 31 March 2026

With respect to the Standalone Financial Results for the quarter ended 31 March 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended 31 March 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Standalone Financial Results for the year ended 31 March 2026

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 Standalone Financial Results for the year ended 31 March 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.

Management's Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended 31 March 2026 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended 31 March 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 Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone 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

(a) Audit of the Standalone Financial Results for the year ended 31 March 2026

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended 31 March 2026 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 Standalone 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 Annual Standalone 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, but not for the purpose

of expressing an opinion on the effectiveness of the Company's internal control.

- 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 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 Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone 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.

(b) Review of the Standalone Financial Results for the quarter ended 31 March 2026

We conducted our review of the Standalone Financial Results for the quarter ended 31 March 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under Section 143(10) of the Act 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.

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Other Matters

The Statement includes the results for the Quarter ended 31 March 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.

The comparative figures provided in the Statement for the Quarter ended and year ended March 31, 2025 have been audited by the previous auditor who have expressed an unmodified opinion in its independent auditor's report dated May 28, 2025.

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

For TLB & Co.
Chartered Accountants
Firm Registration No. 0165055



Abul Darukhanawala
Partner
Membership No. 108053
UDIN: 26108053TEZVMN2018
Place: Mumbai
Date: 29th May, 2026.

KJMC FINANCIAL SERVICES LIMITED

NBFC : No. B-13.01633



Date: May 29, 2026

To,
General Manager,
The Department of Corporate Services - CRD,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.

Dear Sir/Madam,

BSE Scrip Code: 530235

Subject: Declaration pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 w.r.t Audit Report with unmodified opinion

I, Rajnesh Jain, (DIN: 00151988), Whole-Time Director of KJMC Financial Services Limited (CIN: L65100MH1988PLC047873) having its Registered office at 162, Atlanta 16th Floor Nariman Point Mumbai 400 021, hereby declare that, the Statutory Auditors of the Company M/s. TLB & Co., Chartered Accountants, (Firm Registration No. 0165055) have issued an Audit Report with unmodified opinion on the Annual Audited Financial Results of the Company (Standalone & Consolidated) for the year ended 31st March, 2026.

This declaration is given pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 vide Circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

This is for your information and records.

Thanking you,

Yours faithfully,

For KJMC Financial Services Limited



Rajnesh Jain
Rajnesh Inderchand Jain
Whole Time Director
DIN: 00151988

Place: Mumbai

Regd. office : - 162, 16th Floor, Atlanta, Nariman Point, Mumbai - 400 021.

Tel.: +91-22-2288 5201-2, 4094 5500 ● Fax: +91-22-2285 2892 ● Email: info@kjmc.com ● Website : www.kjmcfinserv.com

CIN : L65100MH1988PLC047873