

Date: 20.05.2026

To,
The Secretary
Bombay Stock Exchange
New Trading Wing, Rotunda Building,
P J Tower, Dalal Street,
Mumbai – 400 001.

Subject: Audited Financial results for the quarter and year ended 31st March, 2026.

Dear Sir,

Please find attached the audited standalone financial results for the quarter and year ended 31st March, 2026 along with the Audit Report as per SEBI (Listing Obligations & Disclosure requirement) Regulations 2015.

The above were taken on record at the meeting of the Board of Directors of the Company held today, i.e., 20.05.2026. The meeting started at 11:00 a.m. and ended at 5:30 p.m.

The above is for your kind information and record.

Thanking You
For Supra Pacific Financial Services Limited

CS Leena Yezhuvath
Company Secretary & Compliance Officer

Independent Auditor's Report on Quarterly Financial Results and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Supra Pacific Financial Services Ltd

Opinion and Conclusion

We have (a) audited the Financial Results for the year ended March 31, 2026 and (b) reviewed the Financial Results for the quarter ended March 31, 2026 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Financial Results for the Quarter and Year Ended March 31, 2026", of Supra Pacific Financial Services Limited ("the Company"), ("the Statement"), 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 Regulations").

Opinion on Annual Financial Results

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

- i. is presented in accordance with the requirements of Regulations read with the circular in this regard; and
- ii. give a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit including other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 as well as the year ended March 31, 2026.

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

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company 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 standalone financial statements 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Statement

This Statement 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 for the year ended March 31, 2026 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 of 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 Company's financial reporting process.

Auditor's Responsibilities

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

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2026, 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 based on this Financial Results.

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

- Identify and assess the risks of material misstatement of the Annual 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.

G. JOSEPH & ASSOCIATES

Chartered Accountants

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

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual 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 Annual 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 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.



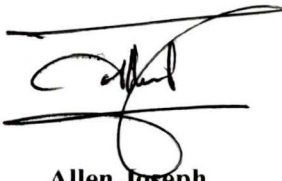
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Chartered Accountants

Other Matter

- The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our opinion /conclusion on the statement is not modified in respect of this matter.

For **G. Joseph & Associates**
Chartered Accountants
Firm Regn. No. 006310S



Allen Joseph
Partner
M. No. 228498

UDIN: **26228498IQBNST5737**



Place: Cochin
Date : May 20,2026

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

SL. No.	PARTICULARS	Quarter ended			Year Ended	
		31-Mar-26 (Audited)	31-Dec-25 (Unaudited)	31-Mar-25 (Audited)	31-Mar-26 (Audited)	31-Mar-25 (Audited)
	Revenue from Operations					
(i)	Interest income	2,161.13	2,232.88	1,206.38	7,987.61	3,943.68
(ii)	Fees and Commission Income	187.54	200.38	268.87	798.61	798.29
(iii)	Net gain on fair value changes	-	-	-	-	-
(I)	Total Revenue from Operations	2,348.67	2,433.26	1,475.25	8,786.22	4,741.97
(II)	Other income	318.37	52.74	29.56	421.90	130.59
(III)	Total income (I+II)	2,667.04	2,486.00	1,504.81	9,208.12	4,872.56
	Expenses					
(i)	Finance costs	1,333.53	984.26	608.93	3,765.66	1,896.94
(ii)	Impairment on financial instruments	-104.41	136.00	-7.03	171.64	61.66
(iii)	Employee benefits expenses	617.62	659.96	549.69	2,747.56	1,830.70
(iv)	Depreciation and Amortization Expenses	130.79	148.81	131.81	556.72	474.86
(v)	Other expenses	411.53	301.15	161.36	1,081.88	508.34
(IV)	Total Expenses	2,389.06	2,230.18	1,444.77	8,323.47	4,772.51
(V)	(Loss) / Profit before Tax (III-IV)	277.98	255.82	60.04	884.66	100.05
(VI)	Tax expense:					
	1. Current tax	70.25	64.26	24.01	222.65	36.53
	2. MAT credit	-	-	-	-	-
	3. Deferred tax	-72.00	-17.49	-35.67	-89.49	-50.79
	4. Current tax relating to earlier years	-	-	-	-36.53	-
	Sub Total	-1.75	46.77	-11.66	96.63	-14.26
(VII)	(Loss)/Profit for the period/year (V-VI)	279.73	209.05	71.70	788.03	114.31
(VIII)	Other Comprehensive Income					
	(A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	Remeasurements of the defined benefit plans (net of tax)	30.10	-8.42	7.70	28.50	6.81
(IX)	Total Comprehensive Income (VII+VIII)	309.83	200.63	79.41	816.53	121.13
	Paid-up equity share capital (Face value of ₹10/- each)					
(X)		4,914.03	3,328.78	2,996.00	4,914.03	2,996.00
(XI)	Other equity	6,836.55	4,559.98	3,452.65	6,836.55	3,452.65
(XII)	Earnings per Equity Share					
	(a) Basic (₹)	0.92	0.60	0.27	2.48	0.45
	(b) Diluted (₹)	0.92	0.60	0.27	2.48	0.45

AUDITED BALANCE SHEET AS AT MARCH 31, 2026

PARTICULARS	As at March	As at March
	31, 2026	31, 2025
	(Audited)	(Audited)
ASSETS		
Financial Assets		
Cash and cash equivalents	4,091.69	220.52
Bank Balance other than above	444.83	53.28
Receivables		
(I) Trade receivables	317.66	635.26
(II) Other receivables	83.63	4.81
Loans	34,893.29	25,423.25
Other financial assets	198.94	117.77
Non-financial Assets		
Current Tax Asset/(Liabilities) Net	168.25	52.13
Deferred tax asset	165.99	76.50
Property, plant and equipment	6,368.05	1,064.40
Right of use asset	1,807.42	1,725.07
Other Intangible Assets	88.71	71.01
Other non-financial assets	666.73	542.74
TOTAL - ASSETS	49,295.20	29,986.72
LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
Payables		
(i) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises		
(ii) Total outstanding dues of creditors other than MSME	20.28	15.28
Debt securities	14,225.40	8,176.29
Borrowings (Other than debt securities)	9,912.97	5,132.62
Subordinated liabilities	10,203.98	7,814.75
Lease liability	1,979.54	1,829.98
Other financial liabilities	246.59	38.29
Non Financial Liabilities		
Provisions	459.40	125.64
Other non-financial liabilities	496.46	405.23
EQUITY		
Equity share capital	4,914.03	2,996.00
Other equity	6,836.55	3,452.64
TOTAL - LIABILITIES AND EQUITY	49,295.20	29,986.72



Audited Statement of cash flows

Particulars	Year ended	
	As at March 31, 2026	As at March 31, 2025
	(Audited)	(Audited)
A. Cash flow from operating activities		
Profit / (Loss) before tax	884.66	100.05
Adjustments for:		
Interest income on loans	-7,987.61	-3,943.68
Finance Costs	3,765.66	1,816.91
Depreciation, amortization and impairment	556.72	474.86
Impairment on financial instruments	171.64	58.05
Net gain on fair value changes	-	-
Interest income from others	-	-
Gratuity Provision	69.65	43.60
Leave Encashment Provision	34.13	22.87
Operational cash flow from interest:	-2,505.15	-1,427.33
Changes in working capital:		
Decrease/ (increase) in Receivables	33.46	-272.75
Decrease/ (increase) in Loans	-9,337.46	-11,801.10
Decrease/ (increase) in Other Financial Assets	124.15	-124.05
Decrease/ (increase) in Other Non Financial Asset	-512.33	-112.02
Increase/ (decrease) in Trade Payables	-	10.88
Increase/ (decrease) in Other Financial Liabilities	208.30	27.77
Increase/ (decrease) in Provisions	333.78	-22.85
Increase/ (decrease) in Other Non-Financial Liabilities	458.29	-45.61
	-11,196.96	-13,767.06
Interest received on loans	7,245.12	3,127.91
Finance costs	-2,566.75	-803.57
	-6,518.60	-11,442.72
Taxes Paid (Net)	-116.12	41.52
Net cash (used in) / generated from operating activities (A)	-6,634.72	-11,401.20
B. Cash flow from investing activities		
Purchase of property, plant and equipment	-5,479.67	-380.14
Purchase of Other Intangible Assets	-31.51	-32.13
Net cash used in investing activities (B)	-5,511.18	-412.27



C. Cash flow from financing activities		
Proceeds from issue of equity shares, including securities premium	4,646.08	1,015.50
(Payment)/Receipt of Security deposits	-54.86	-22.57
Dividend Paid	-61.68	-
Repayment of Debt Securities	-1,469.13	-963.10
Repayment of Subordinate Liabilities	-93.60	4,932.25
Net Proceeds from Subordinated Liabilities	7,357.26	3,051.70
Net Proceeds from issue of debentures	1,935.42	4,353.06
Net Proceeds from Borrowings other than Debt Securities	4,780.35	-56.97
Transaction cost for Issue of Debt Securities	-32.49	-
Transaction cost for Issue of Subordinated Liabilities	-49.35	-
Equity capital raising expenses	-54.31	-9.50
Payment of lease liabilities	-495.08	-534.12
Net cash generated from financing activities (C)	16,408.62	11,766.26
Net increase / (decrease) in cash and cash equivalents (A+B+C)	4,262.72	-47.21
Cash and cash equivalent at the beginning of the period	273.80	320.99
Cash and cash equivalents at the end of the period	4,536.52	273.80

- 3 These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standard ("Ind AS") prescribed under section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 20, 2026. Statutory Auditors of the Company have carried out limited review of the aforesaid results.
- 4 The Code on Wages, 2019 and Code on Social Security, 2020 ("the Codes") relating to employee compensation and post employment benefits that received Presidential assent have not been notified. Further, the related rules for quantifying the financial impact have not been notified. The Company will assess the impact of the Codes when the rules are notified and will record any related impact in the period the Codes becomes effective.
- 5 Consequent to the adoption of Indian Accounting Standards ('Ind AS') as notified under Section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules 2015 from April 1, 2019, the impairment losses have been determined and recognised under the expected credit loss method also considering any applicable guidance/ clarifications/ directions issued by the Reserve Bank of India or other regulators as and when they are issued and are applicable.
- 6 The Company's main business is financing activities. All activities are carried out within India. As such there are no separate reportable segments as per Indian Accounting Standard 108 (Ind AS) on "Operating Segments".
- 7 Disclosures pursuant to RBI Notification - RBI/DOR/2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 dated 24 September 2021
 - (a) The company has not transferred through assignment in respect of loans not in default during the period ended March 31, 2026
 - (b) The company has not transferred/acquired any stressed loans not in default during the period ended March 31, 2026
- 8 The company has designated an exclusive email ID viz. investorgrievance@suprapacific.com for investor grivance redressal.
- 9 Previous period/year figures have been regrouped/reclassified to make them comparable with those of current period.

For and on behalf of the Board of Directors
SUPRA PACIFIC FINANCIAL SERVICES LIMITED

Joby George
Managing Director
(DIN : 06429801)

Place : Mumbai
Date : 20-05-2026

For  **SUPRA | FINANCIAL**
PACIFIC | SERVICES LIMITED

Joby George
Managing Director
DIN: 06429801

