

Date: May 26, 2026

BSE Limited
Corporate Relationship Department
P.J. Towers,
Dalal Street, Fort,
Mumbai, - 400 001

SCRIP Code- 512060

ISIN: INE139J01019

Subject: Outcome of Board Meeting held on May 26, 2026, under Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the SEBI Listing Regulations, we hereby notify that the Board of Directors of **Ventura Guaranty Limited** ("the Company") at its Meeting held today i.e., May 26, 2026 at the registered and corporate office of the Company at I-Think Techno Campus, B-Wing, 8th Floor, Pokhran Road No. 2, Off Eastern Express Highway, Thane (West) - 400 607 which commenced at 4.00 P.M (IST) and concluded at 5.10 P.M (IST) has inter alia, considered and approved the following:

1. The Audited Consolidated Financial Results of the Company along with the Audit Report thereon for the quarter and financial year ended March 31, 2026; **(Enclosed as- Annexure- I);**
2. The Audited Standalone Financial Results of the Company along with the Audit Report thereon for the quarter and financial year ended March 31, 2026 **(Enclosed as - Annexure- II);**
3. Declaration from the Chief Financial Officer confirming the unmodified opinion in the Audit Report issued by the Statutory Auditor of the Company on Standalone and Consolidated Financial Results for the financial year ended March 31, 2026 **(Enclosed as - Annexure- III);**
4. Recommended a final dividend of Rs.4.50/- (Four Rupee and Fifty Paise) (45%) per Equity share of Rs. 10/- (Rupees Ten Only) each (fully paid-up) for the financial year ended March 31, 2026, which shall be payable subject to the approval of shareholders at the ensuing Annual General Meeting ("AGM") of the Company.

Ventura Guaranty Limited

Registered office: I-Think Techno Campus, "B" Wing, 8th Floor, Pokhran Road No. 2, Off Eastern Express Highway, Thane (West) - 400 607, Maharashtra.
Telephone: +91-22-6754 7000 / 2549 8500 | Email: corporate@ventura1.com | Website: www.venturagaranty.com | CIN: L65100MH1984PLC034106



VENTURA GUARANTY

The Company will notify the Stock Exchanges in due course regarding the date of the AGM for the financial year ended March 31, 2026, as well as the record date for determining shareholders' entitlement to the final dividend.

The above disclosure will be uploaded on the Company's website www.venturagaranty.com

This is for your information and records.

Thanking you

For VENTURA GUARANTY LIMITED



SUDHA GANAPATHY
CFO, COMPLIANCE OFFICER & COMPANY SECRETARY
MEMBERSHIP NUMBER - A9342

Address: I-Think Techno Campus, "B" Wing, 8th Floor, Pokhran Road No. 2, Off Eastern Express Highway, Thane (West) - 400 607.

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708/709, Raheja Chambers, Free Press Journal Road, Nariman Point. Mumbai - 400 021.
Suburb : Office No. 1 & 2, Ground Floor, Laxmi Villa CHS. Ltd., Tagore Road, Santacruz (W), Mumbai 400 054.
Email: gkcmumbai@gmail.com Dial: 3513 8325/26/27/6338

Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of Ventura Guaranty Limited ("the Parent") pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

To,
The Board of Directors of
Ventura Guaranty Limited

Opinion

We have audited the consolidated annual financial results of Ventura Guaranty Limited (hereinafter referred to as the 'Holding Company') and its subsidiaries including step down subsidiaries (Holding Company and its subsidiaries including step down subsidiaries together referred to as "the Group") for the quarter and year ended March 31, 2026 and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 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 and based on the consideration of reports of other auditors on separate audited financial statements/ financial information of the subsidiaries (including a step-down subsidiary), the aforesaid consolidated financial results:

- i) include the annual financial results of the following entities:
 - (a) Subsidiaries
 - (i) Ventura Securities Limited
 - (b) Step Down Subsidiaries
 - (i) Ventura Commodities Limited
 - (ii) Ventura Allied Services Private Limited
- ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2026 and for the year ended March 31, 2026 and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. 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 Group 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 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 and other auditors in terms of their reports referred to in paragraph 11 and 12 of Other Matter below, is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matter

We draw attention to Note 4 to the Statement, which describes the Scheme of Amalgamation (the "Scheme") of Kashmir Investment and Leasing Private Limited (the "Transferor Company") with the Company, which has been approved by the National Company Law Tribunal ("NCLT") vide its order dated November 11, 2025. Accordingly, these consolidated audited financial results have been prepared after giving effect to the Scheme and the comparative financial information has been restated in accordance with Appendix C "Business combinations of entities under common control" of Ind AS 103 "Business Combinations" as per the NCLT approved order. Our conclusion is not modified in respect of this matter.

The comparative Ind AS financial information presented in the accompanying Statement includes the financial information of Kashmir Investment and Leasing Private Limited for the quarter and for the year ended March 31, 2025 were audited by the statutory auditor ('Other auditors') of the Transferor Company who expressed unmodified opinions vide their report dated August 8, 2025. We have relied upon the aforesaid financial information and the reports of the Other auditors as aforementioned and as furnished to us by the management for the purpose of our review of the accompanying Statement. We have reviewed the adjustments made by the management consequent to the amalgamation of the Transferor Companies with the Company to arrive at restated comparative financial information for all the periods presented in the accompanying Statement. Our conclusion is not modified in respect of this matter.

Board of Directors Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group and the consolidated statement of assets and liabilities and the consolidated statement of cash flows 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 of the assets of the Group 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements 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 the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group 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 Group 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 for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results 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 these 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 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. 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 consolidated financial results, including the disclosures, and whether the consolidated financial results 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 to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by 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 Holding Company 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



Other Matters

We did not audit the financial results / statements of the subsidiaries including step down subsidiaries whose financial results / statements reflect total assets of ₹ 1,10,146.66 lakhs as at March 31, 2026, total revenues of ₹ 6,214.61 lakhs and ₹ 24,488.41 lakhs total net profit/(loss) after tax of ₹ 857.22 lakhs and ₹ 2,225.86 lakhs, total comprehensive income/(loss) of ₹ 850.13 lakhs and ₹ 2,247.92 lakhs, for the quarter and the year ended on that date respectively, and net cash outflow of ₹ 6,838.55 lakhs for the year ended March 31, 2026, as considered in the Statement which have been audited by their respective independent auditors. The independent auditor's report on the financial statements/financial results/financial information of these entities have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.

Our opinion on the Statement is not modified in respect of the above matter with respect to our reliance on the work done and the reports of such auditors.

The Financial Results include 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 third quarter of the current financial year, which were subjected to a limited review by us as required under the Listing Regulations.

For G. K. CHOKSI & CO.

Chartered Accountants

ICAI Firm Registration Number: 125442W



HIMANSHU C. VORA

Partner

Membership No.: 103203

UDIN: 26103203MQVSNR2967

Thane, May 26, 2026

VENTURA GUARANTY

Statement of Audited Consolidated Financial Results For the Quarter & Year Ended March 31, 2026

(₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		(Audited)	(Unaudited)	(Audited) (Restated) (refre note 4)	(Audited)	(Audited) (Restated) (refre note 4)
	REVENUE FROM OPERATIONS					
(I)	Revenue from Operations					
	Interest Income	2,150.73	2,160.23	1,967.72	8,522.61	8,388.19
	<u>Fees and Commission</u>					
	- Income from Brokerage	3,310.22	3,187.44	3,094.50	13,075.79	17,003.79
	- Other Fees and Commission	522.09	511.90	449.46	2,014.59	1,778.90
	Net gain on fair value changes (including derivatives)	266.32	396.50	103.01	907.10	2.81
	Other Operating Incomes	47.48	48.54	41.02	185.42	171.64
	Total Revenue from operations	6,296.84	6,304.61	5,655.71	24,705.51	27,345.33
(II)	Other Incomes	104.88	23.12	58.21	169.12	141.26
(III)	Total Incomes (I+II)	6,401.72	6,327.73	5,713.92	24,874.63	27,486.59
	EXPENSES					
(i)	Fees and Commission	1,446.18	1,478.94	1,586.43	5,957.86	7,684.90
(ii)	Finance Costs	319.18	385.34	287.47	1,473.93	1,376.47
(iii)	Impairment Loss on financial instruments	-	-	(15.67)	-	-
(iv)	Employee Benefits Expenses	1,776.80	1,931.89	2,019.81	7,673.24	6,664.49
(v)	Depreciation, amortization and impairment	194.54	201.87	206.77	795.14	782.09
(vi)	Other expenses	1,233.52	1,405.61	1,386.74	4,974.80	5,081.56
(IV)	Total Expenses	4,970.22	5,403.65	5,471.55	20,874.97	21,589.51
(V)	Profit/(loss) before tax (III -IV)	1,431.50	924.08	242.37	3,999.66	5,897.08
(VI)	Tax Expense:					
	(1) Current Tax	317.37	260.01	(6.10)	1,018.99	1,426.51
	(2) Deferred Tax	41.02	6.79	100.25	46.31	132.10
	(3) Tax Adjustments of Earlier Years	7.68	-	21.50	9.32	21.13
(VII)	Profit/(loss) for the year (V-VI)	1,065.43	657.28	126.72	2,925.04	4,317.34
(VIII)	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss					
	- Remeasurement Gain / (Loss) on defined benefit plans	(9.54)	95.28	10.47	29.42	(113.13)
	- Income tax relating to items that will not be reclassified to profit or loss	2.41	(23.98)	(2.77)	(7.40)	28.34
	Other Comprehensive Income	(7.13)	71.30	7.70	22.02	(84.79)
(IX)	Total Comprehensive Income for the year (VII+VIII)	1,058.30	728.58	134.42	2,947.06	4,232.55
(X)	Net Profit Attributable to:					
	Owners	965.07	614.29	123.48	2,664.32	3,812.17
	Non Controlling interest	100.36	42.99	3.24	260.72	505.17
	Other Comprehensive income attributable to:					
	Owners	(6.29)	62.95	6.80	19.44	(74.92)
	Non Controlling interest	(0.84)	8.35	0.90	2.58	(9.87)
	Total Comprehensive Income attributable to:					
	Owners	958.78	677.24	130.27	2,683.76	3,737.25
	Non Controlling interest	99.52	51.34	4.15	263.30	495.30
(XI)	Paid-up equity share capital (FV per share ₹ 10/- each)	385.35	385.35	385.35	385.35	385.35
(XII)	Other Equity				36,656.20	33,555.25
(XIII)	Earnings per share (not annulised)					
	Basic (₹)	25.04	15.94	3.20	69.14	98.93
	Diluted (₹)	25.04	15.94	3.20	69.14	98.93



VENTURA GUARANTY LIMITED

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CIN: L53004MH1984PLC024104

VENTURA GUARANTY

Consolidated Statement of Assets and Liabilities as at March 31, 2026

(₹ in Lakhs)

		As At March 31, 2026 (Unaudited)	As At March 31, 2025 (Audited)
I	ASSETS		
(A)	Financial Assets		
	(a) Cash and Cash Equivalents	16,153.73	24,976.48
	(b) Bank balances other than (a) above	58,263.52	38,010.02
	(c) Derivative Financial Instruments	40.29	
	(d) Receivables		
	(I) Trade Receivables	6,570.98	7,325.30
	(II) Other Receivables	1,258.39	359.96
	(e) Loans	19,049.58	14,354.43
	(f) Investments	379.28	16.28
	(g) Other Financial Assets	5,536.99	8,692.23
	Total Financial Assets [A]	1,07,252.76	93,734.70
(B)	Non - Financial Assets		
	(a) Current tax Assets (Net)	214.88	1,646.16
	(b) Deferred tax Assets (Net)	112.08	165.78
	(c) Property, Plant and Equipments	2,474.20	2,551.14
	(d) Right To Use Assets	623.34	565.54
	(e) Intangible Asset Under Development	7.97	-
	(f) Other Intangible Assets	920.99	1,144.50
	(g) Other non-financial assets	1,161.81	786.81
	Total Non - Financial Assets [B]	5,515.27	6,859.93
	Total Assets [A + B]	1,12,768.03	1,00,594.63
II	LIABILITIES AND EQUITY		
(1)	LIABILITIES		
(A)	Financial Liabilities		
	(a) Derivative Financial Instruments	-	-
	(b) Payables		
	(i) Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	56,295.11	51,594.72
	(ii) Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	4.75
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	2,399.37	491.67
	(c) Borrowings (Other Than Debt Securities)	9,765.72	8,034.04
	(d) Finance Lease Obligation	709.00	644.08
	(e) Other Financial liabilities	1,191.40	1,305.63
	Total Financial Liabilities [A]	70,360.60	62,074.89
(B)	Non - Financial Liabilities		
	(a) Provisions	206.73	184.90
	(b) Other non-financial liabilities	792.44	290.74
	Total Non-Financial Liabilities [B]	999.17	475.64
	Total Liabilities (1) [A + B]	71,359.77	62,550.53
(2)	EQUITY		
	(a) Equity Share capital	385.35	385.35
	(b) Other Equity	36,656.20	33,555.25
	(c) Non-Controlling Interest	4,366.71	4,103.50
	Total Equity (2)	41,408.26	38,044.10
	Total Liabilities and Equity [1 + 2]	1,12,768.03	1,00,594.63



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CIN: L63090MH1999PLC021124

VENTURA GUARANTY

Consolidated Cash Flow Statement For The Year Ended March 31, 2026

(Rs. in Lakhs)

Particulars	March 31, 2026 (Audited)	March 31, 2025 (Audited)
A. Cash Flow from Operating activities		
Net Profit before tax	3,999.66	5,897.08
Adjustments for :		
Depreciation & Amortisation Expenses	795.13	782.09
Lease Interest Paid	68.43	75.67
Notional Gain on Termination	(3.82)	(5.28)
Employee Stock Option Reserves	580.52	265.95
Write Back of Investement	(2.01)	(4.27)
(Profit) / Loss on Assets Sold/Scrapped	(9.84)	(4.15)
Interest on Income Tax Refund	(3.87)	(0.59)
Provision against Standard Assets	0.80	(3.68)
Provision For Compensated Absences	-	0.26
Dividend received on Investments	(3.61)	(0.00)
Interest Income on Fixed Deposits	(1.82)	(0.15)
Interest paid	1,079.34	1,028.61
Interest received	(3,916.35)	(4,197.44)
Net Gain fair value changes	20.05	0.64
Interest paid on Income Tax	4.28	-
Operating profit before working capital changes	2,606.89	3,834.74
Adjustment for Changes in Working Capital:		
Investments Trading Portfolio Classified as FVTPL	(381.03)	(0.04)
Other Bank balances	(20,253.49)	11,950.14
Trade Receivables	754.32	(1,482.61)
Changes in in Other Receivables	(898.44)	(359.96)
Loans	(4,699.42)	(4,740.61)
Other Financial Assets	3,155.24	(3,424.00)
Other Non-Financial Assets	(375.00)	(8.81)
Derivative Financial Instruments	(40.29)	100.03
Trade and Other Payables	6,603.35	(14,257.89)
Other Financial Liabilities	(114.22)	311.27
Other Non-Financial Liabilities	501.55	(142.78)
Provisions	51.31	(151.51)
Cash generated from Operations	(13,089.23)	(8,372.03)
Tax paid (Net)	405.92	(2,637.66)
Net Cash from Operating Activities	(12,683.31)	(11,009.69)
B. Cash Flow from investing activities		
Purchase of Property, Plant and Equipment	(261.22)	(184.98)
Purchase of Other Intangible Assets	-	(1,291.80)
Payment for Intangible Asset Under Development	(7.97)	1,173.82
Sale of Property, Plant and Equipment	10.91	5.75
Interest received	3,918.17	4,197.58
Dividend received on Investments	3.61	0.00
Net Cash generated from Investing Activities	3,663.50	3,900.37
C. Cash Flow from Financing Activities		
Interest paid	(1,094.57)	(1,036.17)
Dividend Payout	(163.27)	(163.27)
Repayment of Long Term Borrowings	945.00	(2,615.99)
Proceeds / (Repayment) of Borrowings	801.90	533.00
Payment Of Rent	(292.02)	(300.35)
Net Cash generated from Financing Activities	197.06	(3,582.77)
Net (Decrease) / Increase in Cash & Cash Equivalents [A+B+C]	(8,822.75)	(10,692.10)

(Conti.....)



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CIN: L65100MH1984PLC034106

VENTURA GUARANTY

Consolidated Cash Flow Statement For The Year Ended March 31, 2026

(Rs. in Lakhs)

Particulars	March 31, 2026 (Audited)	March 31, 2025 (Audited)
Net (Decrease) / Increase in Cash & Cash Equivalents	(8,822.75)	(10,692.10)
Cash and Bank balances at beginning of year	24,976.48	35,668.58
Cash and Bank balances at end of year	16,153.73	24,976.48
Cash & Cash Equivalents comprise		
Cash in Hand	3.43	5.61
Balance with Banks	16,150.30	24,970.87
Cash & Cash Equivalents as at the end of year	16,153.73	24,976.48



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VENTURA GUARANTY

NOTES:

- 1 The above Consolidated financial results for the Quarter and year ended March 31, 2026 have been reviewed as recommended by the Audit Committee and approved by the Board of Directors of the company at their meeting held on May 26, 2026. The statutory auditors have issued audit report with unmodified opinion on the above financial results.
- 2 These Consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting standards prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
- 3 The following Subsidiaries have been considered for the purpose of preparing Consolidated Financials Results as per Ind AS 110 on "Consolidated Financial Statements".

Name of the Entity	Nature of Relationship	Extent of holding as on March 31, 2026
Ventura Securities Limited	Subsidiary	88.29%
Ventura Allied Services Private Limited	Step down Subsidiary	88.29%
Ventura Commodities Limited	Step down Subsidiary	88.29%

- 4 The Board of Directors at its meeting held on June 29, 2024 had approved the Scheme of Amalgamation ("Scheme") between the Company, Kashmira Investment & Leasing Private Limited and their respective shareholders and creditors as per the applicable provisions of the Companies Act, 2013 and rules framed thereunder. The Scheme was approved by the Hon'ble National Company Law Tribunal, Mumbai ("Tribunal") vide its order dated November 11, 2025. The Company had filed the certified copy of the order issued by the Hon'ble National Company Law Tribunal, with the Registrar of Companies, Mumbai and accordingly, the Scheme became effective from December 10, 2025. In accordance with the Ind AS principles, amalgamation of Kashmira Investment & Leasing Private Limited has been given effect from April 1, 2024 (Appointed Date) and the comparative figures for all the prior periods presented in the standalone financial results have been restated.

Consequently, the previous period figures for the quarter and year ended March 31 2025 and the year ended 31st March 2025 have also been restated to include the impact of the Scheme for the respective periods. The summarised effect of the Amalgamation on financial results is given below:

Particulars	(₹ in Lakhs)			
	Corresponding 3 months ended 31-Mar-2025		Previous Year ended 31-Mar-2025	
	(Reported)	(Restated)	(Reported)	(Restated)
Total Assets	97,248.69	1,00,594.63	97,248.69	1,00,594.63
Total Liabilities	61,937.66	62,550.53	61,937.66	62,550.53
Revenue from operations	5,535.79	5,655.71	27,199.55	27,345.33
Profit before tax	123.26	242.37	5,818.94	5,897.08
Profit / (loss) after tax	34.29	126.72	4,265.88	4,317.34
Total comprehensive income / (loss) (net of tax)	42.52	134.42	4,181.62	4,232.55
Basic earnings per equity share (₹) (not annualised)	0.97	3.20	117.71	98.93
Diluted earnings per equity share (₹) (not annualised)	0.97	3.20	117.71	98.93

VENTURA GUARANTY LIMITED



VENTURA GUARANTY

Pursuant to the Scheme, on 6th January 2026, the Company has allotted 6,58,745 equity shares of face value of ₹10/- each to the eligible shareholders of erstwhile Kashmira Investment And Leasing Private Limited (KILPL), in the swap ratio of 84 equity shares of ₹10/- each for every 100 equity shares of ₹10/- each held in KILPL. Accordingly, the issued and paid-up equity share capital of the Company has increased from ₹319.48 lakhs to ₹385.35 lakhs.

- 5 The Company operates in two Segments i.e. Investment Activity - NBFC & Broking Activity for the purpose of IND AS - 108 Segmental reporting. The segment results are enclosed.
- 6 The Board of Directors of the Subsidiary Company (Ventura Securities Limited) in its Board Meeting held on January 22, 2025 has proposed and approved a Scheme of Arrangement for merger of its 100% Subsidiary Ventura Allied Services Private Limited with itself subject to Regulatory & other approvals. The said Company's application is currently pending for approval with the NCLT.
- 7 The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Code viz Code on wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). These Codes have been made effective from 21st November, 2025. All supporting rules under these codes are yet to be notified. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed the impact of these changes and ascertained that the same is either not applicable or will not have any material impact being lesser employee strength as mandated by respective law, on the basis of best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed
The Subsidiaries in the Group has assessed impact of these changes to the extent applicable and no incremental provision is warranted for the quarter and year ended March 31, 2026.
- 8 The Board of Directors at its meeting held on May 26, 2026 has proposed a final dividend of Rs. 4.50 per equity share.
- 9 The Subsidiary Company (Ventura Securities Limited) has incurred a loss of ₹ 181 Lakhs due to misconduct of an employee during the quarter ended 31st December 2025 & the same had been accounted in the said quarter. The said Subsidiary Company has initiated necessary steps to recover the money.
- 10 Previous periods figures have been regrouped/reclassified wherever necessary.

The figures for quarter ended 31 March 2026 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the nine months ended 31 December 2025.

- 11 The Aforesaid Financial Results are available on website of BSE Limited (www.bseindia.com) and on the Company's Website (<https://venturagaranty.com/VenturaGuaranty/FinanacialResult.aspx>)

For Ventura Guaranty Limited



Manish Patel
Independent Director
(DIN: 03051315)

Date : May 26, 2026
Place: Thane

VENTURA GUARANTY LIMITED

VENTURA GUARANTY

Audited Consolidated Segment Wise Revenue, Results, Assets And Liabilities For Quarter And Year Ended 31-03-2026

(₹ in Lakhs)

Particulars	Quarter Ended			Year Ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Revenue from operations :					
a) Broking Activity	6,013.82	5,902.96	5,530.07	23,709.05	27,192.47
b) NBFC Activity	325.58	443.18	59.74	1,122.16	221.21
c) Intercompany Eliminations	(42.60)	(41.52)	(34.31)	(125.73)	(68.34)
Total of Revenue from operations (a+b-c)	6,296.80	6,304.62	5,555.50	24,705.48	27,345.34
Segment Result :					
a) Broking Activity (PAT)	856.76	367.03	27.70	2,225.85	4,312.76
b) NBFC Activity (PAT)	208.64	437.22	(16.92)	846.14	201.25
c) Intercompany Eliminations	-	(146.97)	-	(146.97)	(196.74)
Total (a+b-c)	1,065.40	657.28	10.78	2,925.02	4,317.27
Segment Assets :					
a) Broking Activity	1,09,716.90	1,04,969.61	94,802.99	1,09,716.90	94,802.99
b) NBFC Activity	6,191.47	5,717.78	4,469.63	6,191.47	4,469.63
c) Unallocated	326.96	881.32	1,811.94	326.96	1,811.94
d) Intercompany Eliminations	(3,467.31)	(4,753.37)	(489.92)	(3,467.31)	(489.92)
Total (a+b+c-d)	1,12,768.02	1,06,815.34	1,00,594.64	1,12,768.02	1,00,594.64
Segment Liabilities :					
a) Broking Activity	72,726.47	69,344.55	61,917.26	72,726.47	61,917.26
b) NBFC Activity	1,610.68	1,362.15	633.38	1,610.68	633.38
c) Unallocated	-	33.09	-	-	-
d) Intercompany Eliminations	(2,977.39)	(4,263.45)	-	(2,977.39)	-
Total (a+b-c-d)	71,359.76	66,476.34	62,550.64	71,359.76	62,550.64
Current Tax :					
Current Tax Assets / (Liability)	326.96	848.23	1,811.94	326.96	1,811.94



VENTURA GUARANTY LIMITED

Registered/Correspondence Office: 8th Floor, B Wing, I Think Techno Campus, Pokhran Road No. 2, Off Eastern Express Highway, Thane (West) – 400607

Website: <https://venturagaranty.com> | Tel: +91-22-67547000

CIN: L65100MH1984PLC024106

708/709, Raheja Chambers, Free Press Journal Road, Nariman Point. Mumbai - 400 021.
Suburb : Office No. 1 & 2, Ground Floor, Laxmi Villa CHS. Ltd., Tagore Road, Santacruz (W), Mumbai 400 054.
Email: gkcmumbai@gmail.com Dial: 3513 8325/26/27/6338

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

To,
The Board of Directors of
Ventura Guaranty Limited

Opinion

We have audited the accompanying statement of standalone financial results of **Ventura Guaranty Limited** (the "Company"), for the quarter and year ended March 31, 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, as amended (the "Listing Regulations").

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

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income 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 (SA's) 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 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 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note 4 to the Statement, which describes the Scheme of Amalgamation (the "Scheme") of Kashmira Investment and Leasing Private Limited (the "Transferor Company") with the Company, which has been approved by the National Company Law Tribunal ("NCLT") vide its order dated November 11, 2025. Accordingly, these standalone audited financial results have been prepared after giving effect to the Scheme and the comparative financial information has been restated in accordance with Appendix C "Business combinations of entities under common control" of Ind AS 103 "Business Combinations" as per the NCLT approved order. Our conclusion is not modified in respect of this matter.



The comparative Ind AS financial information presented in the accompanying Statement includes the financial information of Kashmira Investment and Leasing Private Limited for the quarter and for the year ended March 31, 2025 were audited by the statutory auditor ('Other auditors') of the Transferor Company who expressed unmodified opinions vide their report dated August 8, 2025. We have relied upon the aforesaid financial information and the reports of the Other auditors as aforementioned and as furnished to us by the management for the purpose of our review of the accompanying Statement. We have reviewed the adjustments made by the management consequent to the amalgamation of the Transferor Companies with the Company to arrive at restated comparative financial information for all the periods presented in the accompanying Statement. Our conclusion is not modified in respect of this matter.

Board of Directors Responsibilities for the Audit of Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable 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 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 are 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.

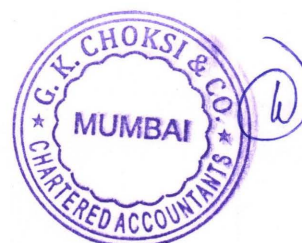
The Board of Directors are also responsible for overseeing the Company's financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 these 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 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 under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial control with reference to financial statements in place and operating effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 standalone financial results, including the disclosures, and whether the standalone financial results represents the underlying transactions and events in a manner that achieves fair presentation.

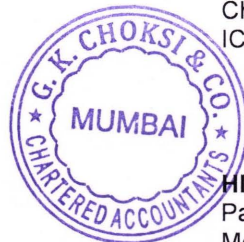
We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 Matters

The Statement includes the results for the quarter ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2026 and the published unaudited year to date figure up to 31st December, 2025 being the third quarter of the current financial year, which were subjected to a limited review by us, as required under the listing regulations.

For G. K. CHOKSI & CO.
Chartered Accountants
ICAI Firm Registration Number: 125442W



Himanshu C. Vora
HIMANSHU C. VORA
Partner

Membership No.: 103203

UDIN: 26103203BH & AYA3259

Thane, May 26, 2026

VENTURA GUARANTY

Audited Standalone Financial Results For the Quarter and Year Ended March 31, 2026

(₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		(Audited)	(Unaudited)	(Audited) (Restated) (refer note 4)	(Audited)	(Audited) (Restated) (refer note 4)
I	Revenue from operations					
	Interest Income	63.05	49.15	59.59	228.98	237.66
	Net Gain On Fair Value Changes (including derivatives)	262.14	394.19	100.20	893.18	-
	Impairment on financial instruments	-	-	15.67	-	-
	Total Revenue from Operations	325.19	443.34	175.46	1,122.16	237.66
	Other Income	3.09	147.51	(20.73)	153.83	151.41
	Total Income	328.28	590.85	154.73	1,275.99	389.07
II	Expenditure					
	Finance Costs	33.66	19.75	4.57	99.78	47.66
	Employee Benefit Expenses	24.41	10.84	10.58	56.01	40.97
	Net Loss on fair value changes (including derivatives)	-	-	-	-	16.45
	Other Expenses	(0.86)	18.12	13.91	35.41	56.02
	Total Expenditure	57.21	48.71	29.06	191.20	161.10
III	Profit / (Loss) before Tax (I-II)	271.07	542.14	125.67	1,084.79	227.97
IV	Tax Expenses					
	Current Tax	70.54	105.89	25.82	246.61	25.82
	Deferred Tax	(8.17)	(0.96)	9.04	(8.03)	0.86
	Tax Adjustment of earlier years	0.08	-	-	0.08	-
V	Net Profit/(Loss) after tax (III-IV)	208.62	437.21	90.81	846.13	201.29
VI	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss	(0.06)	-	-	(0.06)	(0.53)
	Income Tax related item that will not be reclassified to profit or loss	0.02	-	-	0.02	-
	Other Comprehensive Income	(0.04)	-	-	(0.04)	(0.53)
VII	Total Comprehensive Income / (Loss) (V + VI)	208.58	437.21	90.81	846.09	200.76
	Paid-up Equity Share Capital (Face value of ₹10/- each)	385.35	385.35	385.35	385.35	385.35
	Other Equity				4,293.87	3,591.57
	Earnings per Share (Face value of ₹10/- each) (Not Annualised)					
	Basic EPS	5.41	11.35	2.36	21.96	5.22
	Diluted EPS	5.41	11.35	2.36	21.96	5.22
VIII	Financial Ratios					
	Net Profit Ratio (%) (Net Profit before Tax / Total Revenue from Operations)	0.64	0.74	0.59	0.85	0.59
	Debt Equity Ratio (Times) (Debt represents Borrowings and Equity represents Networth of the Company)	0.03	0.01	0.02	0.03	0.02
	Debt to Total Assets Ratio (Total Debt / Total Assets)	0.25	0.22	0.13	0.25	0.13



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VENTURA GUARANTY LIMITED

VENTURA GUARANTY

Standalone Statement of Assets and Liabilities as at March 31, 2026

(₹ in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	(Audited)	(Audited) (Restated)
ASSETS		
1. Financial Assets		
(a) Cash and Cash Equivalents	356.94	2,341.14
(b) Bank Balance other than (a) above	25.63	14.53
(c) Derivative Financial Instruments	40.29	-
(d) Receivables		
(I) Trade Receivables	-	-
(II) Other Receivables	2,977.40	-
(e) Loans	1,928.17	1,609.41
(f) Investments	862.91	501.93
(g) Other Financial assets	-	2.54
Total Financial Assets	6,191.34	4,469.55
2. Non Financial Assets		
(a) Current Tax Assets (net)	44.22	94.50
(b) Deferred Tax Assets (net)	54.22	46.16
(c) Other Non-Financial assets	0.13	0.08
Total Non Financial Assets	98.57	140.74
Total Assets	6,289.91	4,610.29
LIABILITY AND EQUITY		
LIABILITIES		
1. Financial Liabilities		
(a) Derivative Financial Instruments	-	-
(b) Payables		
(I) Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro and small enterprises	-	-
(II) Other Payables		
(i) total outstanding dues of micro enterprises and small enterprises	-	4.75
(ii) total outstanding dues of creditors other than micro and small enterprises	12.88	6.92
(c) Borrowings (other than debt securities)	1,545.00	600.00
(d) Other Financial Liabilities	29.19	14.92
Total Financial Liabilities	1,587.07	626.59
2. Non-Financial Liabilities		
(a) Current Tax Liabilities (net)	-	-
(b) Provisions	20.96	4.76
(c) Other Non Financial Liabilities	2.66	2.04
Total Non Financial Liabilities	23.62	6.80
EQUITY		
(a) Equity share capital	385.35	385.35
(b) Other Equity	4,293.87	3,591.55
Total Liability and Equity	6,289.91	4,610.29



[Handwritten Signature]

VENTURA GUARANTY LIMITED

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Website: <https://venturagaranty.com> | Tel: +91-22-67547000

CIN: L65100MH1991PLC021104

VENTURA GUARANTY

Standalone Cash Flow Statement for the Year ended on March 31, 2026

(Rs. In Lakh)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A. Cash Flow from Operating Activities		
Net Profit Before Tax	1,084.79	227.97
Adjustments for :		
Depreciation & Amortisation Expenses	-	-
Dividend received on investments	(150.56)	(146.97)
Interest Income on Fixed Deposits	(1.82)	(0.15)
Interest on Income Tax Refund	(3.21)	(0.59)
Net Gain fair value changes	20.05	0.64
Interest on Income Tax	4.28	-
Provision For Compensated Absences	-	0.26
Provision against Standard Assets	0.80	(3.68)
Operating profit Before working capital changes	954.33	77.47
Adjustment for Changes in Working Capital:		
(Investments)/ sale of trading portfolio classified as FVTPL	(381.03)	(0.04)
Loans	(323.04)	1,473.55
Derivative Financial Instruments	(40.29)	100.03
Other Financial assets	2.54	0.93
Other Non-Financial assets	(0.04)	(0.02)
Other Bank balances	(11.10)	4.82
Other Receivables	(2,977.40)	2,965.40
Trade and Other Payables	1.20	(3.60)
Other Financial liabilities	14.28	(20.09)
Provisions	16.20	-
Other Non Financial liabilities	0.62	-
Cash generated from Operations	(2,743.73)	4,598.45
Less: Tax Paid (Net)	(194.08)	(77.42)
Net Cash from Operating Activities	(2,937.81)	4,521.03
B. Cash Flow from Investing Activities		
Interest Income on Fixed Deposits	1.82	0.15
Dividend received on investments	150.56	146.98
Net Cash (used in) / generated from Investing Activities	152.38	147.13



VENTURA GUARANTY LIMITED

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CIN: 165100MH1984PLC034106

VENTURA GUARANTY

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
C. Cash Flow from Financing Activities		
Dividend Paid	(143.77)	(143.77)
(Repayment)/Proceeds of Short-term Borrowings (Net)	945.00	(2,615.99)
Net Cash used in Financing Activities	801.23	(2,759.76)
Net Increase from above Activities [A+B+C]	(1,984.20)	1,908.39
Cash and Cash equivalents at beginning of period	2,341.14	432.74
Cash and Cash equivalents at end of period	356.94	2,341.13
Cash and Cash Equivalents comprise		
Cash in Hand	0.20	0.22
Balance with Banks	356.74	2,340.92
Cash and Cash Equivalents as at the end of the year	356.94	2,341.14



Water

VENTURA GUARANTY LIMITED

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CIN: L45100MH1984PLC021104

VENTURA GUARANTY

Notes:

- 1 The above standalone financial results for the Quarter and year ended March 31, 2026 have been reviewed as recommended by the Audit Committee and approved by the Board of Directors of the company at their meeting held on May 26, 2026. The statutory auditors have issued audit report with unmodified opinion on the above financial results.
- 2 These standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting standards prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
- 3 The Company operates in two Segments i.e. Investment Activity - NBFC & Broking Activity for the purpose of IND AS 108 Segmental reporting. Since the segment information as per Ind AS 108 — Operating Segments is provided in the consolidated financial results, the same is not provided in the standalone financial results.
- 4 The Board of Directors at its meeting held on June 29, 2024 had approved the Scheme of Amalgamation ("Scheme") between the Company, Kashmir Investment & Leasing Private Limited and their respective shareholders and creditors as per the applicable provisions of the Companies Act, 2013 and rules framed thereunder. The Scheme was approved by the Hon'ble National Company Law Tribunal, Mumbai ("Tribunal") vide its order dated November 11, 2025. The Company had filed the certified copy of the order issued by the Hon'ble National Company Law Tribunal, with the Registrar of Companies, Mumbai and accordingly, the Scheme became effective from December 10, 2025. In accordance with the Ind AS principles, amalgamation of Kashmir Investment & Leasing Private Limited has been given effect from April 1, 2024 (Appointed Date) and the comparative figures for all the prior periods presented in the standalone financial results have been restated.

Consequently, the previous period figures for the quarter and year ended March 31 2025 and the year ended 31st March 2025 have also been restated to include the impact of the Scheme for the respective periods. The summarised effect of the Amalgamation on financial results is given below:

(₹ in Lakhs)

Particulars	Corresponding 3 months ended 31-March-2025		Previous Year ended 31-Mar-2025	
	(Reported)	(Restated)	(Reported)	(Restated)
Total Assets	1,264.33	4,610.29	1,264.33	4,610.29
Total Liabilities	20.39	633.38	20.39	633.38
Revenue from operations	15.15	175.46	46.65	237.66
Profit before tax	6.58	125.67	149.86	227.97
Profit / (loss) after tax	6.58	90.81	149.86	201.29
Total comprehensive income / (loss) (net of tax)	-	90.81	149.86	200.76
Basic earnings per equity share (₹) (not annualised)	0.22	2.36	4.69	5.22
Diluted earnings per equity share (₹) (not annualised)	0.22	2.36	4.69	5.22

Pursuant to the Scheme, on 6th January 2026, the Company has allotted 6,58,745 equity shares of face value of ₹10/- each to the eligible shareholders of erstwhile Kashmir Investment And Leasing Private Limited (KILPL), in the swap ratio of 84 equity shares of ₹10/- each for every 100 equity shares of ₹10/- each held in KILPL. Accordingly, the issued and paid-up equity share capital of the Company has increased from ₹319.48 lakhs to ₹385.35 lakhs.



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- 5 The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Code viz Code on wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). These Codes have been made effective from 21st November, 2025. All supporting rules under these codes are yet to be notified. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed the impact of these changes and ascertained that the same is either not applicable or will not have any material impact being lesser employee strength as mandated by respective law, on the basis of best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 6 The Board of Directors at its meeting held on May 26, 2026 has proposed a final dividend of Rs. 4.50 per equity share.
- 7 Previous periods figures have been regrouped/reclassified wherever necessary.
The figures for quarter ended 31 March 2026 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the nine months ended 31 December 2025.
- 8 The Aforesaid Financial Results are available on website of BSE Limited (www.bseindia.com) and on the Company's Website (<https://venturagaranty.com/VenturaGuaranty/FinanacialResult.aspx>).

Date: May 26, 2026
Place: Thane



For Ventura Guaranty Limited

Manish Patel
Independent Director
(DIN-03051315)

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Annexure III

Date: May 26, 2026

BSE Limited

Corporate Relationship Department
P.J. Towers,
Dalal Street, Fort,
Mumbai, - 400 001

SCRIP Code- 512060

ISIN: INE139J01019

Dear Sir/Madam,

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"):

I Sudha Ganapathy, Company Secretary, Compliance Officer & CFO of **Ventura Guaranty Limited**, hereby declare that the Company's Statutory Auditors G.K. Choksi & Co. Chartered Accountants have issued Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone and Consolidated) for the financial year ended March 31, 2026.

This declaration is given in compliance with Regulation 33(3)(d) of SEBI Listing Regulations.

I request you to kindly take the above-on your records.

Thanking you,

Yours faithfully,

For Ventura Guaranty Limited



Sudha Ganapathy
CFO, Company Secretary & Compliance Officer



Date: May 26, 2026

Place: Thane