SRESTHA FINVEST LIMITED

Date: November 14, 2026

To
The Manager
Listing Department
1. Bombay Stock Exchange Ltd, Mumbai
2. Metropolitan Stock Exchange of India Ltd, Mumbai.

Dear Sir,

Sub: Outcome of Board Meeting dated November 14, 2026

Pursuant to Regulation 33 and other applicable provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed to the Bombay Stock Exchange ltd and Metropolitan Stock Exchange of India Ltd, that the Board of Directors of the Company at its meeting held today, i.e. **November 14, 2026** has transacted the following business:

(a) The Board of Directors approved the Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2026 along with Limited Review Report issued by statutory auditors of the company. The copy of Un-Audited Financial Results along with Statement of Assets & Liabilities and the Statement of Cash Flows for the period ended September 30, 2026 are enclosed along with this letter for your reference and records.

(b) The Board considered and approved the compliances related matters. Also discussed and reviewed the on-going general business matters and propositions in operations of the company.

Further the Board Meeting commenced at 04.30 P.M. and concluded at 05.30 P.M.

Thanking you,

Yours faithfully,
For Srestha Finvest Limited

A. JITENDRA KUMAR BAFNA
Digitally signed by A. JITENDRA KUMAR BAFNA
Date: 2026.11.14 17:40:18 +05'30'

A. Jitendra Kumar Bafna
Company Secretary & Compliance Officer

Encl : As above

SRESTHA FINVEST LIMITED

CIN: L65993TN1985PLC012047

Regd. Office: Door No.19 & 20, General Muthiah Mudali Street, Sowcarpet, Chennai - 600003

Statement of Standalone Un-audited Financial Results for the Quarter and Half Year Ended 30.09.2026

e mail: srestha.info@gmail.com | Ph: 044-40057044 | Website: www.srestha.co.in

(Rs. In Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
1. Income from Operations						
i) Interest Income	185.85	111.76	122.09	297.61	442.62	693.61
ii) Dividend Income	-	10.56	1.94	10.56	1.94	2.68
iii) Rental Income	-	-	-	-	-	-
iv) Fees and Commission Income	-	-	-	-	-	-
v) Net gain on trading of shares		-	-	-	-	0.20
vi) Net gain on trading of Futures & Options	-	-	-	-	47.01	47.01
I) Total Revenue from operations	**185.85**	**122.31**	**124.04**	**308.16**	**491.57**	**743.50**
II) Other Income	0.08	107.64	50.06	107.72	50.06	50.20
III) Total Income (I) + (II)	**185.93**	**229.95**	**174.09**	**415.89**	**541.63**	**793.70**
Expenses						
i) Finance Costs	-	-	-	-	77.16	0.41
ii) Fees and Commission expense	7.07	32.74	5.24	39.80	33.05	50.13
iii) Impairment on Financial Instruments	-	-	-	-	-	-
iv) Employee Benefit Expenses	11.67	11.72	11.68	23.40	23.69	50.35
v) Depreciation, Amortisation and Impairment	10.90	10.90	14.63	21.80	29.26	58.53
vi) Loss in trading of shares	-	-	1.88	-	2.35	-
vii) Loss in trading of Future & Options	-	-	-	-	-	-
viii) Bad Debts	-	-	-	-	-	-
ix) Provision of NPA	(749.70)	3,885.52	584.29	3,135.82	584.29	1,347.35
x) Other Expenses	288.95	10.11	634.24	299.05	652.30	480.52
IV) Total Expenses	**(431.11)**	**3,950.98**	**1,251.97**	**3,519.87**	**1,402.10**	**1,987.29**
V) Profit before tax (III) - (IV)	**617.04**	**(3,721.03)**	**(1,077.88)**	**(3,103.99)**	**(860.47)**	**(1,193.59)**
VI) Tax Expense:						
i) Current Tax/Short Provision of Pervious year	-	-	-	-	-	-
ii) Deferred Tax	-	(977.98)	-	(977.98)	-	-437.80
iii) Provision Against Standard Assets	-	-	-	-	-	-
VII) Profit For the period (V) - (VI)	**617.04**	**(2,743.05)**	**(1,077.88)**	**(2,126.00)**	**(860.47)**	**(755.79)**
VIII) Other Comprehensive Income (OCI)						
A) (i) Items that will not be reclassified to profit or loss						
- Remeasurement loss on defined benefit plans	-	-	-	-	-	-
- Change in Fair Value of Equity Instruments through OCI / Net gain on equi	917.55	1,081.70	183.08	1,999.24	419.63	-774.77
(ii) Income tax relating to the above items	(131.21)	-161.71	(26.18)	(292.92)	(60.01)	108.20
Subtotal (A)	**786.34**	**919.98**	**156.90**	**1,706.32**	**359.62**	**(666.57)**
B) (i) Items that will be reclassified to profit or loss						
- Net gain on debt instruments through OCI	-	-	-	-	-	-
(ii) Income tax relating to the above items	-	-	-	-	-	-
Subtotal (B)	-	-	-	-	-	-
Other Comprehensive Income (A + B)	786.34	919.98	**156.90**	**1,706.32**	**359.62**	**(666.57)**
(IX) Total Comprehensive Income for the period (VII+VIII)	**1,403.38**	**(1,823.06)**	**(920.98)**	**(419.68)**	**(500.85)**	**(1,422.35)**
(X) Paid - up equity share capital (Face Value of the share Rs 1/- each)	19100.79	17575.00	16,400.00	19100.79	16,400.00	16,400.00
(XI) Reserve excluding revaluation reserves as per balance sheet of previous accounting year		(3,523.23)				-1700.17
(XII) Earnings per equity share (Face value of Rs.1/- each) #						
Basic (Rupees)	0.03	-0.17	-0.07	-0.12	-0.05	-0.05
Diluted (Rupees)	0.03	-0.11	-0.07	-0.12	-0.05	-0.03

NOTES:

1. The above Standalone financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') as prescribed under section 133 of the Companies Act, 2013 read with the Companies (Ind AS) Rules, as amended from time to time, directions/guidelines issued by the Reserve Bank of India ('RBI') and other recognized accounting practices generally accepted in India. The above Standalone financial results are in compliance with Regulation 33 of the SEBI (LODR) Regulations, 2015, as amended.

2. The above Un-audited results were reviewed by the Audit Committee and were approved by the Board of Directors of the company at its meeting held on 14th November, 2026.
3. The Company is engaged into two segment, Financing and Investments Activities.
4. The company has carried out the assessement of Impairment of Asset as defined in IND AS.
5. The Board of Directors have not declared any interim dividend.
6. The Company has not provided Interest of Rs. 34.13 Lakhs on borrowings for one of the parties due to ongoing dispute as to interest and claim repayment. The company has sought opinion for legal opinion against the claim and shall proceed according to the legal advise.
7. The Board of Directors at its meeting held on 17/08/2026 had considered and approved the allotment of 15,25,79,365 (Fifteen Crore Twenty Five Lakh Seventy Nine Thousand Three Hundred and Sixty Five) Equity Shares of Re.1/- at a premium of Rs.0.05/- per equity share pursuant to conversion of 15,25,79,365 Convertible Warrants (out of total 85,30,00,000 Convertible Warrants as earlier issued and allotted on February 18, 2025) into equal number of Equity Shares on preferential basis to Non-Promoter under the terms of SEBI (Issue of Capital & Disclosures Requirement) Regulation, 2018.
8. The diluted EPS is computed considering the amount received for allotment of convertible warrants.
9. The Company has evaluated the applicability and financial implications of the Labour Codes. The provisions of the Payment of Gratuity Act are presently not applicable to the Company, and the Company does not have a policy for leave encashment. Accordingly, the implementation of the Labour Codes does not have any financial impact on the Company's employee benefit obligations. The Company continues to monitor developments relating to the Labour Codes and will assess the impact, if any, on employee benefit liabilities as and when they become
10. The Figures have been re-grouped, re-arranged, re-classified, wherever considered necessary to present better comparison.

Sunil Bhandari

Digitally signed by Sunil Bhandari
Date: 2026.11.14 17:23:57 +05'30'

SUNIL BHANDARI
Whole Time Director
DIN: 03120545

Date: 14.11.2026

SRESTHA FINVEST LIMITED

CIN: L65993TN1985PLC012047

Regd. Office: Door No.19 & 20, General Muthiah Mudali Street, Sowcarpet, Chennai - 600003

e-mail: srestha.info@gmail.com | Ph: 044-40057044 |Website: www.srestha.co.in

STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rs. In Lakhs)

S. No.	Particulars	30th Sep 2026	31st March 2026
	Assets		
(1)	**Financial Assets**		
(a)	Cash and cash equivalents	149.85	24.83
(b)	Bank Balance other than (a) above	-	-
(c)	Derivative financial instruments	-	-
(d)	Receivables	-	-
	(I) Trade Receivables	-	-
	(II) Other Receivables	-	-
(e)	Loans	10,582.76	11,531.06
(f)	Investments	8,085.87	5,451.62
(g)	Other Financial assets	-	-
(2)	**Non-Financial Assets**		
(a)	Inventories	-	-
(b)	Current tax assets (Net)	57.63	55.00
(c)	Deferred tax Assets (Net)	1,377.70	692.64
(d)	Investment Property	-	-
(e)	Biological assets other than bearer plants	-	-
(f)	Property, Plant and Equipment	94.72	116.53
(g)	Capital work-in-progress	-	-
(h)	Intangible assets under development	-	-
(i)	Goodwill	-	-
(j)	Other Intangible assets	-	-
(k)	Other non-financial assets (to be specified)	2,433.27	3,303.80
Total Assets		**22,781.80**	**21,175.47**
	Liabilities And Equity		
(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 enterprises	-	-
	(II) Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii)total outstanding dues of creditors other than micro enterprises and small enterprises	709.45	35.00
(c)	Debt Securities	-	-
(d)	Borrowings (Other than Debt Securities)	4,957.97	4,786.97
(e)	Deposits	-	-
(f)	Subordinated Liabilities	-	-
(g)	Other financial liabilities(to be specified)	-	-
(2)	**Non-Financial Liabilities**		
(a)	Current tax liabilities (Net)	-	-
(b)	Provisions	-	-
(c)	Deferred tax liabilities (Net)	-	-
(d)	Other non-financial liabilities(to be specified)	0.56	0.84
(3)	**Equity**		
(a)	Equity share capital	19,100.79	16,400.00
(b)	Other equity	-1,986.98	(47.34)
Total Liabilities		**22,781.80**	**21,175.47**

For and on behalf of the Board
For Srestha Finvest Limited

Sunil Bhandari
Digitally signed by Sunil Bhandari
Date: 2026.11.14 17:24:39 +05'30'

Sunil Bhandari
Wholetime Director
DIN: 03120545

Date :- 14-11-2026

SRESTHA FINVEST LIMITED

CIN: L65993TN1985PLC012047
Regd. Office: Door No.19 & 20, General Muthiah Mudali Street, Sowcarpet, Chennai - 600003
e-mail: srestha.info@gmail.com | Tel: 044-40057044 | Website: www.srestha.co.in

STATEMENT OF STANDALONE CASH FLOWS FOR THE PERIOD ENDED 30.09.2026

(Rs. In Lakhs)

S. No.	Particulars		30th Sep 2026	31st March 2026
A	**Cash Flows from Operating Activities:**			
	Net profit / (loss) before taxation		**(3103.99)**	**(1193.59)**
	Adjustments for :			
	Depreciation		21.80	58.53
	Provisioning for Statutory Reserves (net)		0	0.00
	Provisioning for NPA		3135.82	1347.35
	Loss / (Gain) on Sale of Investments		0.00	(0.20)
	Operating Profit before Working Capital Changes		**53.63**	**212.09**
	(Increase) / Decrease in loan Assets		(2187.52)	(335.72)
	(Increase) / Decrease in Trade Receivables		0.00	-
	(Increase) / Decrease in Other Financial assets		0.00	-
	(Increase) / Decrease in Current Tax Assets (net)		(2.63)	34
	(Increase) / Decrease in non-Financial Assets		870.53	(1939.70)
	Increase / (Decrease) in trade payables and other payables		684.20	26.43
	Increase / (Decrease) in Borrowings		171.00	(2.91)
	Increase / (Decrease) in Provisions		0.00	-
	Increase / (Decrease) in other Financial liabilities		(0.27)	(4.69)
	Cash Generated from Operations		**(411.06)**	**(2010.07)**
	Less: Tax paid		0.00	0.00
	Net cash flow from / (used) in operating activites (A)		**(411.06)**	**(2010.07)**
B	**Cash Flows from Investing Activities:**			
	Purchase of property plant and equipment		0.00	0.00
	Sale of Investments		0.00	15789.02
	Purchase of Investments		(635.00)	(15377.83)
	Net Cash From Investing (B)		**(635.00)**	**411.19**
C	**Cash flow from Financing Activities:**			
	Proceeds from issue of Equity Shares on conversion of Warrants (incl.		1171.08	0.00
	Share application money received pending allotment		0.00	0.00
	Warrant Application money		0.00	936.25
	Net Cash Used In Financing Activities (C)		**1171.08**	**936.25**
	Net Increase in Cash and Cash Equivalents (A+B+C)		**125.02**	**-662.63**
	Cash and Cash Equivalents at beginning of Period		24.83	687.46
	Cash and Cash Equivalents at end of Period		149.85	24.83
			125.02	**-662.63**

Note:

The above statement of Cashflow is prepred under "indirect method' as set out in Ind AS 7 'Statement of Cash Flows'.

For and on behalf of the Board
For Srestha Finvest Limited

Sunil Bhandari
Digitally signed by Sunil Bhandari
Date: 2026.11.14 17:25:02 +05'30'

Sunil Bhandari
Wholetime Director
DIN: 03120545

Date :- 14-11-2026

SRESTHA FINVEST LIMITED
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Regd. Office: Door No. 19 & 20, General Muthiah Mudali Street, Sowcarpet, Chennai - 600003
e mail: srestha.info@gmail.com | Contact No.: 044-40057044 | Website: www.srestha.co.in

Segment Information in respect of Un-Audited Financial Results for the quarter and half year ended 30th September 2026

(Rs. In Lakhs)

Particulars	Quarter Ended			Half year Ended		Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	UnAudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
(net sale/income from each segment should be disclosed under this head)						
(a) Lending Division	185.85	229.95	122.09	297.61	442.62	693.61
(b) Investment/Trading in Equity and F&O	0.00	0.00	0.00	10.56	48.95	47.21
Net sales/Income From Operations	**185.85**	**229.95**	**122.09**	**308.16**	**491.57**	**740.82**
2. Segment Results (Profit)(+)/ Loss (-) before tax from Each segment)						
(a) Lending Division	617.04	-3721.03	1250.09	3519.87	1399.75	-1240.80
(b) Investment/Trading in Equity and F&O	0.00	0.00	1.88	0.00	2.35	47.21
(c) Unallocable	-	-	-	-	-	0.00
Total Profit Before Tax	**617.04**	**-3721.03**	**1251.97**	**3519.87**	**1402.10**	**-1193.59**
3. Segment Assets						
(a) Lending Division	14,695.94	18,000.81	14,693.91	14,695.94	14,693.91	15,723.84
(b) Investment/Trading in Equity and F&O	8,085.87	7,168.32	7,927.52	8,085.87	7,927.52	5,451.62
(c) Unallocable	-	-	-	-	-	-
Total Segment Assets	**22,781.80**	**25,169.13**	**22,621.44**	**22,781.80**	**22,621.44**	**21,175.47**
4. Segment Liabilities						
(a) Lending Division	5,667.98	10,495.53	6,183.33	5,667.98	6,183.33	4,822.80
(b) Investment/Trading in Equity and F&O	-	-	-	-	-	-
(c) Unallocable	-	-	-	-	-	-
Total Segment Liabilities	**5,667.98**	**10,495.53**	**6,183.33**	**5,667.98**	**6,183.33**	**4,822.80**
4. Capital Employed						
(a) Lending Division	9,027.96	7,505.28	8,510.58	9,027.96	8,510.58	10,901.04
(b) Investment/Trading in Equity and F&O	8,085.87	7,168.32	7,927.52	8,085.87	7,927.52	5,451.62
Capital Employed	**17,113.82**	**14,673.60**	**16,438.11**	**17,113.82**	**16,438.11**	**16,352.66**

For and on behalf of the Board
For Srestha Finvest Limited

Sunil Bhandari
Digitally signed by Sunil Bhandari
Date: 2026.11.14 17:25:20 +05'30'

Sunil Bhandari
Wholetime Director
DIN: 03120545

Date :- 14-11-2026

DARPAN & ASSOCIATES
CHARTERED ACCOUNTANT
#11/2, Shyam Avenue, College Road, Nungambakkam, Chennai - 600006
darpannassociates@gmail.com

Limited Review Report for Standalone Financial Results

The Board of Directors of **Srestha Finvest Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of **Srestha Finvest Limited** ("the Company") for the quarter ended 30th September 2026 and the year-to-date results for the period from 1st April 2026 to 30th September 2026 ("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 Listing Regulations").

This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement 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 Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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.

Basis for Qualified Conclusion

Based on information provided to us by management, the company has not provided Interest of Rs.34.13 Lakhs on borrowings from Arcadia Shipping Ltd. The company has received letters from Arcadia shipping Ltd recalling the Interest and Loan outstanding. Based on the explanation given to us, the company has not given response for the same and is exploring legal options. As per Ind AS and Generally Accepted Accounting Principles, accounting policies adopted for annual accounts are to be followed for Interim Financials. Non-provision of the Interest has resulted in decrease in Finance Cost for the Quarter and half year ended 30.09.2026 to the extent of Rs.17.07 Lakhs and Rs.34.13 Lakhs respectively, and increase in Profit after Tax for the Quarter and decrease in Loss after Tax for the half year ended 30.09.2026 to that extent.

Qualified Conclusion:

Based on our review conducted as above, with the exception of the matter described in the preceding paragraph, nothing has come to our attention that causes us to believe that the accompanying Statement,

DARPAN & ASSOCIATES

CHARTERED ACCOUNTANT

#11/2, Shyam Avenue, College Road, Nungambakkam, Chennai - 600006

darpannassociates@gmail.com

prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **Darpan & Associates**
Chartered Accountants
ICAI Firm Reg.n No. 016156S



CA Darpan Kumar
Partner
M. No. 235817
UDIN: 26235817DQRASC3637

Place: Chennai
Date: November 14, 2026

SRESTHA FINVEST LIMITED

CIN: L65993TN1985PLC012047

Regd. Office: Door No.19 & 20, General Muthiah Mudali Street, Sowcarpet, Chennai - 600003

Statement of Consolidated Un-audited Financial Results for the Quarter and Half Year Ended 30.09.2026

e mail: srestha.info@gmail.com | Ph: 044-40057044 | Website: www.srestha.co.in

(Rs. In Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
1. Income from Operations						
i) Interest Income	185.85	111.76	122.09	297.61	442.62	693.61
ii) Dividend Income	-	10.56	1.94	10.56	1.94	2.68
iii) Rental Income	-	-	-	-	-	-
iv) Fees and Commission Income	-	-	-	-	-	-
v) Net gain on trading of shares	-	-	-	-	-	0.20
vi) Net gain on trading of Futures & Options	-	-	-	-	47.01	47.01
I) Total Revenue from operations	**185.85**	**122.31**	**124.04**	**308.16**	**491.57**	**743.50**
II) Other Income	0.08	107.64	50.06	107.72	50.06	50.20
III) Total Income (I) + (II)	**185.93**	**229.95**	**174.09**	**415.89**	**541.63**	**793.70**
Expenses						
i) Finance Costs	0.00	0.01	-	0.02	77.16	0.44
ii) Fees and Commission expense	7.07	32.74	5.24	39.80	33.05	50.13
iii) Impairment on Financial Instruments	-	-	-	-	-	-
iv) Employee Benefit Expenses	11.67	11.72	11.68	23.40	23.69	50.35
v) Depreciation, Amortisation and Impairment	10.90	10.90	14.63	21.80	29.26	58.53
vi) Loss in trading of shares	-	-	1.88	-	2.35	-
vii) Loss in trading of Future & Options	-	-	-	-	-	-
viii) Bad Debts	-	-	-	-	-	-
ix) Provision of NPA	-749.70	3,885.52	584.29	3,135.82	584.29	1,347.35
x) Other Expenses	288.95	10.11	634.24	299.05	652.51	480.81
IV) Total Expenses	**-431.11**	**3,951.00**	**1,251.97**	**3,519.89**	**1,402.32**	**1,987.60**
V) Profit before tax (III) - (IV)	**617.04**	**-3,721.05**	**-1,077.88**	**-3,104.01**	**-860.68**	**-1,193.90**
VI) Tax Expense:						
i) Current Tax/Short Provision of Pervious year	-	-	-	-	-	-
ii) Deferred Tax	-	-977.98	-	-977.98	-	-437.80
iii) Provision Against Standard Assets	-	-	-	-	-	-
VII) Profit For the period (V) - (VI)	**617.04**	**-2,743.06**	**-1,077.88**	**-2,126.02**	**-860.68**	**-756.10**
VIII) Other Comprehensive Income (OCI)						
A) (i) Items that will not be reclassified to profit or loss						
- Remeasurement loss on defined benefit plans	-	-	-	-	-	-
- Net gain on equity instruments through OCI	917.55	1,081.70	183.08	1,999.24	419.63	-774.77
(ii) Income tax relating to the above items	-131.21	-161.71	-26.18	-292.92	-60.01	108.20
Subtotal (A)	**786.34**	**919.98**	**156.90**	**1,706.32**	**359.62**	**-666.57**
B) (i) Items that will be reclassified to profit or loss						
- Net gain on debt instruments through OCI	-	-	-	-	-	-
(ii) Income tax relating to the above items	-	-	-	-	-	-
Subtotal (B)		-	-	-	-	-
Other Comprehensive Income (A + B)	**786.34**	**919.98**	**156.90**	**1,706.32**	**359.62**	**-666.57**
(IX) Total Comprehensive Income for the period (VII+VIII)	**1,403.38**	**-1,823.08**	**-920.98**	**-419.70**	**-501.06**	**-1,422.67**
(X) Profit for the year attributable to:						
Shareholders of the group	617.04	-2,743.06	-1,077.88	-2,126.02	-860.68	-756.02
Non-controlling interests	-0.00	-0.00	-0.00	-0.00	-	-0.08
(XI) Other Comprehensive Income attributable to:						
Shareholders of the group	786.34	919.98	156.90	1,706.32	-	-666.57
Non-controlling interests		-	-	-	-	-
(XII) Total Comprehensive Income attributable to:						
Shareholders of the group	1,403.38	-1,823.07	-920.98	-419.69	-860.68	-1,422.59
Non-controlling interests	-0.00	-0.00	-0.00	-0.00	-	-0.08
(XIII) Paid - up equity share capital (Face Value of the share Rs 1/- each)	19100.79	17575.00	16,400.00	19100.79	16,400.00	16,400.00
(XIV) Reserve excluding revaluation reserves as per balance sheet of previous accounting year						-3134.72
(XV) Earnings per equity share (Face value of Rs.1/- each) #						
Basic (Rupees)	0.034	-0.158	-0.066	-0.122	-0.052	-0.046
Diluted (Rupees)	0.034	-0.111	-0.066	-0.118	-0.052	-0.030

NOTES:

1. The above Consolidated financial results of the Company have been prepared in accordance with Indian Accounting Standards ('Ind AS') as prescribed under section 133 of the Companies Act, 2013 read with the Companies (Ind AS) Rules, as amended from time to time, directions/ guidelines issued by the Reserve Bank of India ('RBI') and other recognized accounting practices generally accepted in India. The above Consolidated financial results are in compliance with Regulation 33 of the SEBI (LODR) Regulations, 2015, as amended.

2. The above Un-audited results were reviewed by the Audit Committee and were approved by the Board of Directors of the company at its meeting held on 14th November, 2026.

3. The Company is engaged into two segment, Financing and Investments Activities.

4. The company has carried out the assessement of Impairment of Asset as defined in IND AS.

5. The Board of Directors have not declared any interim dividend.

6. The Company has not provided Interest of Rs. 34.13 Lakhs on borrowings for one of the parties due to ongoing dispute as to interest and claim repayment. The company has sought opinion for legal opinion against the claim and shall proceed according to the legal advise.

7. The Board of Directors at its meeting held on 17/08/2026 had considered and approved the allotment of 15,25,79,365 (Fifteen Crore Twenty Five Lakh Seventy Nine Thousand Three Hundred and Sixty Five) Equity Shares of Re.1/- at a premium of Rs.0.05/- per equity share pursuant to conversion of 15,25,79,365 Convertible Warrants (out of total 85,30,00,000 Convertible Warrants as earlier issued and allotted on February 18, 2025) into equal number of Equity Shares on preferential basis to Non-Promoter under the terms of SEBI (Issue of Capital & Disclosures Requirement) Regulation, 2018.

8. The diluted EPS is computed considering the amount received for allotment of convertible warrants.

9.The Company has evaluated the applicability and financial implications of the Labour Codes. The provisions of the Payment of Gratuity Act are presently not applicable to the Company, and the Company does not have a policy for leave encashment. Accordingly, the implementation of the Labour Codes does not have any financial impact on the Company's employee benefit obligations. The Company continues to monitor developments relating to the Labour Codes and will assess the impact, if any, on employee benefit liabilities as and when they become applicable.

10. The Figures have been re-grouped, re-arranged, re-classified, wherever considered necessary to present better comparison.

Sunil Bhandari

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SUNIL BHANDARI
Whole Time Director
DIN: 03120545

Date: 14.11.2026

SRESTHA FINVEST LIMITED

CIN: L65993TN1985PLC012047

Regd. Office: Door No.19 & 20, General Muthiah Mudali Street, Sowcarpet, Chennai - 600003

e-mail: srestha.info@gmail.com | Ph: 044-40057044 | Website: www.srestha.co.in

STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rs. In Lakhs)

S. No.	Particulars	30th Sep 2026	31st March 2026
	Assets		
(1)	**Financial Assets**		
(a)	Cash and cash equivalents	153.12	28.12
(b)	Bank Balance other than (a) above	-	-
(c)	Derivative financial instruments	-	-
(d)	Receivables	-	-
	(I) Trade Receivables	-	-
	(II) Other Receivables	-	-
(e)	Loans	10,582.76	11,531.06
(f)	Investments	8,048.37	5,414.12
(g)	Other Financial assets (to be specified)	-	-
(2)	**Non-Financial Assets**		
(a)	Inventories	-	-
(b)	Current tax assets (Net)	57.63	55.00
(c)	Deferred tax Assets (Net)	1,377.70	692.64
(d)	Investment Property	-	-
(e)	Biological assets other than bearer plants	-	-
(f)	Property, Plant and Equipment	94.72	116.53
(g)	Capital work-in-progress	-	-
(h)	Intangible assets under development	-	-
(i)	Goodwill	-	-
(j)	Other Intangible assets	-	-
(k)	Other non-financial assets (to be specified)	2,873.09	3,743.63
Total Assets		**23,187.40**	**21,581.09**
	Liabilities And Equity		
(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 enterprises	-	-
	(II) Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii)total outstanding dues of creditors other than micro enterprises and small enterprises	1,114.77	440.32
(c)	Debt Securities	-	-
(d)	Borrowings (Other than Debt Securities)	4,957.97	4,786.97
(e)	Deposits	-	-
(f)	Subordinated Liabilities	-	-
(g)	Other financial liabilities(to be specified)	-	-
(2)	**Non-Financial Liabilities**		
(a)	Current tax liabilities (Net)	-	-
(b)	Provisions	-	-
(c)	Deferred tax liabilities (Net)	-	-
(d)	Other non-financial liabilities(to be specified)	0.56	0.84
(3)	**Equity**		
(a)	Equity share capital	19,100.79	16,400.00
(b)	Other equity	-1,996.14	-56.48
(c)	Non Controling Interest	9.45	9.45
Total Liabilities		**23,187.40**	**21,581.09**

For and on behalf of the Board
For Srestha Finvest Limited

Sunil Bhandari
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Date: 2026.11.14 17:26:33 +05'30'

Sunil Bhandari
Wholetime Director
DIN: 03120545

Date :- 14-11-2026

SRESTHA FINVEST LIMITED

CIN: L65993TN1985PLC012047
Regd. Office: Door No.19 & 20, General Muthiah Mudali Street, Sowcarpet, Chennai - 600003
e-mail: srestha.info@gmail.com | Tel: 044-40057044 | Website: www.srestha.co.in

STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE PERIOD ENDED 30.09.2026

(Rs. In Lakhs)

S. No.	Particulars	30th Sep 2026	31st March 2026
A	**Cash Flows from Operating Activities:**		
	Net profit / (loss) before taxation	**(3104.01)**	**(1193.90)**
	Adjustments for :		
	Depreciation	21.80	58.53
	Provisioning for Statutory Reserves (net)	0	0.00
	Provisioning for NPA	3135.82	1347.35
	Loss / (Gain) on Sale of Investments	0.00	(0.20)
	Operating Profit before Working Capital Changes	**53.62**	**211.78**
	(Increase) / Decrease in loan Assets	(2187.52)	(335.72)
	(Increase) / Decrease in Trade Receivables	0.00	-
	(Increase) / Decrease in Other Financial assets	0.00	-
	(Increase) / Decrease in Current Tax Assets (net)	(2.63)	34.43
	(Increase) / Decrease in non-Financial Assets	870.52	(1528.70)
	Increase / (Decrease) in trade payables and other payables	684.20	431.54
	Increase / (Decrease) in Borrowings	171.00	(863.41)
	Increase / (Decrease) in Provisions	0.00	-
	Increase / (Decrease) in other Financial liabilities	(0.27)	(5.86)
	Cash Generated from Operations	**(411.09)**	**(2055.95)**
	Less: Tax paid	0.00	0.00
	Net cash flow from / (used) in operating activites (A)	**(411.09)**	**(2055.95)**
B	**Cash Flows from Investing Activities:**		
	Purchase of property plant and equipment	0.00	0.00
	Sale of Investments	0.00	15789.02
	Purchase of Investments	(635.00)	(15377.83)
	Net Cash From Investing (B)	**(635.00)**	**411.19**
C	**Cash flow from Financing Activities:**		
	Proceeds from issue of Equity Shares on conversion of Warrants (incl.	1171.08	0.00
	Share application money received pending allotment		0.00
	Warrant Application money		936.25
	Net Cash Used In Financing Activities (C)	**1171.08**	**936.25**
	Net Increase in Cash and Cash Equivalents (A+B+C)	**124.99**	**-708.51**
	Cash and Cash Equivalents at beginning of Period	28.12	736.63
	Cash and Cash Equivalents at end of Period	153.12	28.12
		125.00	**-708.51**

Note:

The above statement of Cashflow is prepred under "indirect method' as set out in Ind AS 7 'Statement of Cash Flows'.

For and on behalf of the Board
For Srestha Finvest Limited

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Date: 2026.11.14 17:26:49 +05'30'

Sunil Bhandari
Wholetime Director
DIN: 03120545

Date :- 14-11-2026

SRESTHA FINVEST LIMITED
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Segment Information in respect of Un-Audited Consolidated Financial Results for the quarter and half year ended 30th September 2026

(Rs. In Lakhs)

Particulars	Quarter Ended			Half year Ended		Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	UnAudited	Unaudited	Unaudited	Audited
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)						
(a) Lending Division	185.85	111.76	122.09	297.61	442.62	696.29
(b) Investment/Trading in Equity and F&O	0.00	0.00	1.94	10.56	47.01	47.21
Net sales/Income From Operations	**185.85**	**111.76**	**124.04**	**308.16**	**489.63**	**743.50**
2. Segment Results (Profit)(+)/ Loss (-) before tax from Each segment)						
(a) Lending Division	617.04	3951.00	-1080.23	-3104.01	1399.97	-1241.11
(b) Investment/Trading in Equity and F&O	0.00	0.00	2.35	0.00	2.35	47.21
(c) Unallocable	-	-	-	-	-	0.00
Total Profit Before Tax	**617.04**	**3951.00**	**-1077.88**	**-3104.01**	**1402.32**	**-1193.90**
3. Segment Assets						
(a) Lending Division	15,139.03	18,038.70	14,731.92	15,139.03	14,731.92	16,166.96
(b) Investment/Trading in Equity and F&O	8,048.37	7,130.82	7,890.02	8,048.37	7,890.02	5,414.12
(c) Unallocable	-	-	-	-	-	-
Total Segment Assets	**23,187.40**	**25,169.52**	**22,621.94**	**23,187.40**	**22,621.94**	**21,581.09**
4. Segment Liabilities						
(a) Lending Division	6,073.30	10,495.63	6,183.43	6,073.30	6,183.43	5,228.12
(b) Investment/Trading in Equity and F&O	-	-	-	-	-	-
(c) Unallocable	-	-	-	-	-	-
Total Segment Liabilities	**6,073.30**	**10,495.63**	**6,183.43**	**6,073.30**	**6,183.43**	**5,228.12**
4. Capital Employed						
(a) Lending Division	9,065.74	7,543.07	8,548.48	9,065.74	8,548.48	10,938.84
(b) Investment/Trading in Equity and F&O	8,048.37	7,130.82	7,890.02	8,048.37	7,890.02	5,414.12
Capital Employed	**17,114.10**	**14,673.89**	**16,438.51**	**17,114.10**	**16,438.51**	**16,352.97**

For and on behalf of the Board
For Srestha Finvest Limited

Sunil Bhandari
Digitally signed by Sunil Bhandari
Date: 2026.11.14 17:27:08 +05'30'

Sunil Bhandari
Wholetime Director
DIN: 03120545

Date :- 14-11-2026

DARPAN & ASSOCIATES
CHARTERED ACCOUNTANT
#11/2, Shyam Avenue, College Road, Nungambakkam, Chennai - 600006
darpannassociates@gmail.com

Limited Review Report for Consolidated Financial Results

The Board of Directors of **Srestha Finvest Limited**

We have reviewed the accompanying statement of unaudited Consolidated financial results of **Srestha Finvest Limited** ("the Company") for the quarter ended 30th September 2026 and the year-to-date results for the period from 1st April 2026 to 30th September 2026 ("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 Listing Regulations").

This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement 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 Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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 following subsidiary:
1. Srestha Greentech Pvt Ltd

Basis for Qualified Conclusion

Based on information provided to us by management, the group has not provided Interest of Rs.34.13 Lakhs on borrowings from Arcadia Shipping Ltd. The group has received letters from Arcadia shipping Ltd recalling the Interest and Loan outstanding. Based on the explanation given to us, the group has not given response for the same and is exploring legal options. As per Ind AS and Generally Accepted Accounting Principles, accounting policies adopted for annual accounts are to be followed for Interim Financials. Non-provision of the Interest has resulted in decrease in Finance Cost for the Quarter and half year ended 30.09.2026 to the extent of Rs.17.07 Lakhs and Rs.34.13 Lakhs respectively, and increase in Profit after Tax for the Quarter and decrease in Loss after Tax for the half year ended 30.09.2026 to that extent.

DARPAN & ASSOCIATES

CHARTERED ACCOUNTANT

#11/2, Shyam Avenue, College Road, Nungambakkam, Chennai - 600006

darpannassociates@gmail.com

Qualified Conclusion:

Based on our review conducted as above, with the exception of the matter described in the preceding paragraph, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Consolidated financial results prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, 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 Obligation and Disclosure Requirements) Regulations, 2015, as amended to date, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The accompanying unaudited consolidated financial results includes unaudited interim financial statements and other unaudited financial information in respect of a subsidiary, which has not been reviewed by their auditor, whose interim financial statements reflect Total Assets of Rs.405.61 Lakhs as at 30th September 2026, and Total Income of Rs.0.00 lakhs and Rs.0.00 Lakhs, and Total Net Loss after tax of Rs.0.00 Lakhs and Rs.0.01 Lakhs and Total Comprehensive Income of Rs.0.00 Lakhs and Rs.0.01 Lakhs, for the quarter ended 30th September 2026, and for the period from 01st April 2026 to 30th September 2026, respectively, and cash inflows (net) of Rs.(0.02) Lakhs for the period 01st April 2026 to 30th September 2026, as considered in the unaudited consolidated financial results. These unaudited financial statements and other unaudited financial information have been approved and furnished to us by the management. Our conclusion, in so far as it relates to the affairs of these subsidiaries, is based solely on such unaudited financial statements and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial statements are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.

for **Darpan & Associates**
Chartered Accountants
ICAI Firm Reg.n No. 016156S

CA Darpan Kumar
Partner
M. No. 235817
UDIN: 26235817DRETCY2459

Place: Chennai
Date: November 14, 2026