



NEXOME CAPITAL MARKETS LIMITED

(formerly SMIFS Capital Markets Limited)

May 25, 2026

To,
BSE Limited,
20th Floor, P. J. Towers, Dalal Street,
Mumbai – 400001

Scrip Code: 508905

Subject: Outcome of Board Meeting held on May 25, 2026

Dear Sir/Madam,

Pursuant to Regulations 30, 32, 33 and 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of Nexome Capital Markets Limited at its meeting held today, i.e., May 25, 2026, at the Registered Office of the Company, which commenced at 03:30 P.M., has inter-alia:

1. Approved the Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended March 31, 2026, along with the Statutory Auditor's Report on the said results. The results have been reviewed by the Audit Committee and approved by the Board of Directors.

Pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015, the Statutory Auditors have expressed an unmodified opinion on the Audited Financial Results for the year ended March 31, 2026.

Please find enclosed:

- Audited Financial Results for the quarter and year ended March 31, 2026
 - Auditor's Report thereon
 - Statement of Assets and Liabilities
 - Cash Flow Statement
2. Recommended a Final Dividend of ₹1.50/- per equity share for the financial year 2025-26, subject to the approval of the shareholders at the ensuing Annual General Meeting (AGM). If approved, the said Dividend shall be paid within 30 days from such approval, subject to deduction of tax at source as applicable.
 3. Fixed Friday, July 31, 2026, as the Record Date for determining the entitlement of members to the final dividend.
 4. Approved the continuation of Mr. Kishor Shah as Managing Director of the Company upon attaining the age of seventy (70) years, based on the recommendation of the Nomination and Remuneration Committee, subject to the approval of shareholders by way of a Special Resolution at the ensuing Annual General Meeting in compliance with applicable provisions of the Companies Act, 2013.

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E-mail : smifcap@gmail.com, ncml@nexomegroup.com ● Website : www.nexomecap.com
CIN No. : L74300WB1983PLC036342





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5. Approved convening the Annual General Meeting (AGM) of the Company on Tuesday, August 11, 2026, at 11:00 A.M. through Video Conferencing (VC) / Other Audio-Visual Means (OAVM), in compliance with applicable circulars issued by the Ministry of Corporate Affairs and SEBI.
6. Approved the constitution of the Corporate Social Responsibility (CSR) Committee due to the applicability of CSR provisions for the Financial Year 2025-26 comprising the following members:
 - i. Mr. Anil Kumar Murarka – Independent Director (Chairperson)
 - ii. Mr. Kishor Shah – Managing Director (Member)
 - iii. Mr. Utsav Parekh – Director (Member)
 - iv. Mrs. Pushpa Mishra – Independent Director (Member)

The details required under Regulation 30 of the SEBI (LODR) Regulations, 2015, read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, concerning the continuation of the Managing Director, are enclosed as **Annexure A**.

The meeting of the Board of Directors commenced at 03:30 P.M. and concluded at ~~03:55~~ P.M.

Kindly take the same on your records.

Yours faithfully,

**For Nexome Capital Markets Limited
(Formerly SMIFS Capital Markets Limited)**

(Sanjana Gupta)
Company Secretary-cum-Compliance Officer



Encl. : a/a



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(formerly SMIFS Capital Markets Limited)

Annexure A

(Details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

| S.No. | Particulars | Mr. Kishor Shah (Continuation as MD) |
|-------|--|---|
| 1 | Reason for change (appointment, re-appointment, resignation, removal, death or otherwise) | Continuation of Mr. Kishor Shah as Managing Director upon attaining the age of 70 years, subject to shareholders' approval. |
| 2 | Date of appointment/ re-appointment/cessation (as applicable) & term of appointment/ re-appointment | Continuation is effective from August 30, 2026 (date of attaining 70 years) for the remainder of his existing tenure. |
| 3 | Brief profile (in case of appointment) | Mr. Kishor Shah is a qualified Chartered Accountant and Company Secretary with over 47 years of experience in financial services, including capital markets, investment banking, and corporate advisory. He has been instrumental in driving the Company's growth, strengthening governance practices, and expanding its business operations. |
| 4 | Disclosure of relationships between directors (in case of appointment of a director) | Mr. Kishor Shah is not related to any Director of the Company. |
| 5 | Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/2018-19 dated June 20, 2018 | Mr. Kishor Shah is not debarred from holding the office of director by virtue of any SEBI order or any other such authority. |





**S K AGRAWAL AND CO CHARTERED
ACCOUNTANTS LLP**

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

**To
The Board of Directors
NEXOME Capital Markets Limited**

Opinion

We have audited the accompanying Statement of Standalone Financial Results of NEXOME Capital Markets Limited ("the Company"), for the quarter and year ended 31st March, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred to as "the Listing Regulations").

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

- a) Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b) Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") under section 133 of the Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India, of the net profit and total comprehensive Loss and other financial information of the Company for the quarter and year ended 31st March, 2026.

Basis for Opinion

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





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Responsibility of Management and Those Charged with Governance.

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive Loss of the Company 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.





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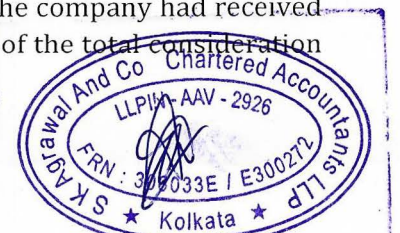
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation

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

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

Emphasis of Matter

1. We draw attention to **Note No. 4** of the accompanying statement which states that the company has completed a rights issue of 29,38,500 fully paid-up equity shares of Rs. 10 each for cash at a price of Rs. 75 per rights equity share (including a premium of Rs. 65 per rights equity share) aggregating up to Rs. 2203.875 Lakhs. The right issue proceeds aggregating Rs. 2,203.875 lakhs have been fully received and equity shares were allotted on 24th March, 2026.
2. We draw attention to **Note No. 5** of the accompanying statement which states that the company had allotted during the previous year ended March 31, 2025 by way of preferential allotment of 19,20,000 warrants to a Promoter and Non-Promoters carrying a right to convert each Equity Convertible Warrant into Equity Shares of Rs. 10/- each at a premium of Rs. 54/- per share on or before 18 months from the date of allotment i.e. 25th October, 2024. The company had received an aggregate consideration of Rs. 3,07,20,000 towards minimum 25% of the total consideration of the Equity Convertible Warrants as on 31st March, 2025.





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Subsequent to the reporting date i.e. 31st March, 2026, the Company has converted 19,20,000 Equity Convertible Warrants into 19,20,000 Equity Shares on 20th April, 2026 upon receipt of the balance 75% consideration aggregating to Rs. 9,21,60,000. The Equity Shares issued on conversion of Equity Convertible Warrants rank pari-passu with the existing Equity Shares of the Company.

3. We draw attention to **Note No. 6** which pertains to a provision amounting to Rs. 58.53 lacs deposited with City Civil Court-Bombay, based on management assessment and legal advice obtained, recovery of the amount remains uncertain and accordingly the Company continues to carry the said provision.
4. We draw attention to **Note No. 7** of the accompanying statement which states the company has carried out a comprehensive review of its loan and investment portfolio. During the quarter and year ended on 31st March, 2026, as a measure of prudence the Company has recognised an ad-hoc provision @ 6%, amounting to Rs. 194.26 lakhs on the outstanding balance of Loans and Advances.

Further, based on an independent valuer's report received by the Company, a fair valuation loss has been recognised on its investment portfolio during the quarter ending on 30th June, 2025. While the necessary provisions have been recognised in the financial statements in accordance with prudent accounting practices, the Company remains committed to taking all appropriate steps to recover the outstanding loan amount.

5. We draw attention to **Note No. 8** of the accompanying statement which states the company has incorporated a wholly owned subsidiary, Nexome Wealth Management Limited on July 22, 2025. The new subsidiary has been incorporated to engage in the business of providing corporate advisory, financial consultancy services, wealth management, investment advisory and project finance syndication services.
6. We draw attention to **Note No. 10** of the accompanying statement which states that the company had filed an application with The Calcutta Stock Exchange Limited on November 21, 2025 for "Voluntary Delisting from The Calcutta Stock Exchange Limited" which has been approved by The Calcutta Stock Exchange Limited on January 09, 2026. Hence the company is no more listed on the Calcutta Stock Exchange Limited.

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





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Other Matters

The statement includes the results for the quarter ending 31st March 2026 being the balancing figure between audited figures in respect to 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 subject to limited review by us, as required under the Listing Regulations.

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

For **S K Agrawal and Co Chartered Accountants LLP**

Chartered Accountants

Firm's Registration No.- 306033E/E300272

Vivek Agarwal

Partner

Membership Number: 301571

UDIN: **26301571NBTHRO9125**

Place: Kolkata

Date: 25th May, 2026



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Regd. Office: "Vaibhav" (4F), 4, Lee Road,
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CIN No: L74300WB1983PLC036342

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

(₹ In Lakhs)

| SI. No | Particulars | 3 months ended | Preceding 3 months ended | Corresponding 3 months ended in the previous year | Year ended | Previous accounting year ended |
|--------|---|-------------------------|---------------------------|---|-------------------------|--------------------------------|
| | | 31.03.2026 (Audited) | 31.12.2025 (Unaudited) | 31.03.2025 (Audited) | 31.03.2026 (Audited) | 31.03.2025 (Audited) |
| 1 | a) Net Sales/Income from Operations | 2,190.42 | 110.93 | 978.17 | 4,794.84 | 3,920.39 |
| | b) Other Income | 78.80 | 61.91 | 137.49 | 291.75 | 501.43 |
| | Total Income | 2,269.22 | 172.84 | 1,115.66 | 5,086.59 | 4,421.82 |
| 2 | Expenditure | | | | | |
| | a) Cost of materials consumed | - | - | - | - | - |
| | b) Purchases of stock - in - trade | 41.86 | 23.50 | 916.64 | 317.58 | 3,653.82 |
| | c) (Increase) / decrease in stock in trade | 0.38 | - | - | 0.98 | - |
| | d) Employee benefits expense | 127.75 | 123.15 | 88.96 | 486.71 | 324.33 |
| | e) Finance Cost | 14.64 | 15.48 | 4.41 | 45.47 | 8.45 |
| | f) Depreciation and amortisation expense | 70.03 | 63.79 | 17.29 | 183.69 | 52.15 |
| | g) Other Expenses | 494.65 | 70.96 | 32.06 | 2,290.42 | 118.72 |
| | Total Expenses | 749.31 | 296.88 | 1,059.36 | 3,324.85 | 4,157.47 |
| 3 | Profit(+)/Loss(-) for the period before exceptional items and tax (1-2) | 1,519.91 | (124.04) | 56.30 | 1,761.74 | 264.35 |
| 4 | Exceptional items | 194.26 | - | - | 194.26 | 58.53 |
| 5 | Profit(+)/Loss(-) before tax (3-4) | 1,325.65 | (124.04) | 56.30 | 1,567.48 | 205.82 |
| 6 | Tax Expense | | | | | |
| | - Current | 61.53 | (22.25) | (3.42) | 493.53 | 44.12 |
| | - Income Tax of Earlier Years | - | - | (0.44) | - | (0.60) |
| | - Deferred Tax | 271.96 | (5.38) | 30.72 | (83.17) | 44.34 |
| 7 | Net Profit(+)/Loss(-) after tax (5-6) | 992.16 | (96.41) | 29.44 | 1,157.12 | 117.96 |
| 8 | Other Comprehensive Income | | | | | |
| A | (i) Items that will not be reclassified to profit or loss | | | | | |
| | Remeasurement of net defined benefit liability | (3.42) | - | (8.72) | (3.42) | (8.72) |
| | Equity instruments through other comprehensive income, net of tax | (1,097.02) | (297.20) | (1,452.90) | (1,340.88) | 1,912.45 |
| B | (ii) Items that will be reclassified to profit or loss | | | | | |
| | Fair value changes on investments | - | - | - | - | - |
| | Total other comprehensive income, net of tax | (1,100.44) | (297.20) | (1,461.62) | (1,344.30) | 1,903.73 |
| 9 | Total comprehensive income for the period (7+8) | (108.28) | (393.61) | (1,432.18) | (187.18) | 2,021.69 |
| 10 | Paid-up Equity Share Capital (Face Value Rs.10/- per share) | 881.55 | 587.70 | 587.70 | 881.55 | 587.70 |
| 11 | Other Equity | | | | 16,611.10 | 14,888.25 |
| 12 | Earnings Per Share (EPS) (not annualised) | | | | | |
| | a) Basic EPS (₹) | 16.16 | (1.64) | 0.50 | 19.48 | 2.07 |
| | b) Diluted EPS (₹) | 14.99 | (1.52) | 0.46 | 18.02 | 1.99 |

| SI. No | Particulars | 3 months ended | Preceding 3 months ended | Corresponding 3 months ended in the previous year | Year ended | Previous accounting year ended |
|--------|---|-------------------------|---------------------------|---|-------------------------|--------------------------------|
| | | 31.03.2026 (Audited) | 31.12.2025 (Unaudited) | 31.03.2025 (Audited) | 31.03.2026 (Audited) | 31.03.2025 (Audited) |
| 1 | Segment Revenue | | | | | |
| | a) Capital Market Operations | 42.19 | 23.68 | 924.14 | 321.03 | 3,685.63 |
| | b) Investment Banking Operations | 2,148.23 | 87.25 | 54.03 | 4,473.81 | 234.76 |
| | c) Unallocated | 78.80 | 61.91 | 137.49 | 291.75 | 501.43 |
| | Total | 2,269.22 | 172.84 | 1,115.66 | 5,086.59 | 4,421.82 |
| | Less: Inter Segment Revenue | - | - | - | - | - |
| | Net Sales / Income from Operations | 2,269.22 | 172.84 | 1,115.66 | 5,086.59 | 4,421.82 |
| 2 | Segment Results Profit / (Loss) before tax & interest from each segment | | | | | |
| | a) Capital Market Operations | (0.05) | 0.18 | 7.50 | 2.47 | 31.81 |
| | b) Investment Banking Operations | 2,148.23 | 87.25 | 54.03 | 4,473.81 | 234.76 |
| | c) Unallocated | 78.80 | 61.91 | 137.49 | 291.75 | 501.43 |
| | Total | 2,226.98 | 149.34 | 199.02 | 4,768.03 | 768.00 |
| | Less : i) Interest | 14.64 | 15.48 | 4.41 | 45.47 | 8.45 |
| | ii) Other un-allocable expenditure net of un-allocable income | 692.43 | 257.90 | 138.31 | 2,960.82 | 495.20 |
| | Total Profit before Tax and exceptional Items | 1,519.91 | (124.04) | 56.30 | 1,761.74 | 264.35 |
| 3 | Capital Employed (Segment Assets - Segment Liabilities) | (Refer Note No. 2) | | | | |



Notes :

- 1 The above financial results for the quarter and year ended 31st March,2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 25th May, 2026. The statutory auditors have carried out audit of above results.
- 2 Property, plant and equipment used in the Company's operations or liabilities contracted have not been identified with any of the reportable segments, as the property, plant and equipment are used interchangeably between segments. Segment assets and segment liabilities have not been identified to any of the reportable segments, since the assets are used interchangeably between segments and the liabilities are contracted at the entity level. Accordingly, no disclosure relating to segment assets and liabilities has been presented.
- 3 The figures for the quarter ended March 31, 2026 are balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published year-to-date figures upto the third quarter ended December 31, 2025.
- 4 During the quarter ended 31st March 2026, the Company successfully completed a rights issue of 29,38,500 fully paid up Equity Shares of face value of Rs. 10 each for cash at a price of Rs. 75 per rights equity share (including a premium of Rs. 65 per rights equity share) aggregating up to Rs. 2203.875 Lakhs. These equity shares were allotted on 24th March 2026.
- 5 The company had allotted by way of Preferential Allotment 2,92,000 Equity Shares of Rs 10/- each at a premium of Rs 54/- each to a Non-Promoter and 19,20,000 Equity Convertible Warrants to a Promoter and Non-Promoters carrying a right to convert each Equity Convertible Warrant into Equity Shares of Rs. 10/- each at a premium of Rs. 54/- per share on or before 18 months from the date of allotment i.e. 25th October, 2024. The company had received an aggregate consideration of Rs. 3,07,20,000 towards 25% of the total consideration of the Equity Convertible Warrants as on 31st March,2025. Subsequent to the reporting date i.e. 31st March,2026, the Company has converted 19,20,000 Equity Convertible Warrants into 19,20,000 Equity Shares on 20th April, 2026 upon receipt of the balance 75% consideration aggregating to Rs. 9,21,60,000. The Equity Shares issued on conversion of Equity Convertible Warrants rank pari-passu with the existing Equity Shares of the Company.
- 6 Exceptional item for the year ended 31.03.2025 pertains to provision of an old outstanding amount of Rs.58.53 Lacs deposited with City Civil Court-Bombay where there is remote chance of recovery and the matter is sub judice from a very long time.
- 7 The Company has carried out a comprehensive review of its loans and investments portfolio. During the quarter and year ended on 31st March,2026, as a measure of prudence, the Company has made an ad hoc provision @ 6% amounting to Rs.194.26 lakhs on the outstanding balances of Loans and Advances as on 31.03.2026. The Company has also written off a loan amount of Rs 1303.98 lakhs as bad debt, which was provided in earlier quarters, based on an arbitration order dated 25th March 2026. Further the Company, based on a valuation report received, has recognised a fair valuation loss on its investment portfolio during the quarter ending on 30th June, 2025. The Company has recognised the above provisions in the financial statements in accordance with prudent accounting practices and the Company remains committed to taking all appropriate steps to recover the outstanding loan amount.
- 8 During the quarter ended on September 30, 2025, the Company has incorporated a wholly owned subsidiary company, Nexome Wealth Management Limited, on July 22, 2025. The new subsidiary company has been incorporated to engage in the business of providing corporate advisory, financial consultancy services, wealth management, investment advisory and project finance syndication services.
- 9 The Government of India has notified the four Labour Codes, namely the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020, which are intended to subsume and replace various existing labour laws. While the Acts have been notified, the detailed rules, procedures, and state-specific implementations under the aforesaid Labour Codes are yet to be notified and/or made effective. In view of the same, the Company has evaluated the potential impact of the Labour Codes on its financial statements, including implications on employee-related costs, social security contributions, gratuity, provident fund, and other employee benefit obligations and there is no major impact of the same on the Company.
- 10 The Company had filed an application with The Calcutta Stock Exchange Limited on November 21, 2025 for "Voluntary Delisting from The Calcutta Stock Exchange Limited" which has been approved by The Calcutta Stock Exchange Limited vide its letter No. Ref. No. CSE/LD/DL/ 17072/2026, dated January 09, 2026. Hence the company is no more listed on the Calcutta Stock Exchange Limited.
- 11 The Board of Directors has recommended a dividend of Rs. 1.50/- per fully paid up equity share of Rs. 10 each for the financial year ended March 31, 2026, subject to approval of shareholders at the ensuing Annual General Meeting.
- 12 Previous period's figures have been re-arranged / re-grouped wherever necessary.



STANDALONE STATEMENT OF ASSETS AND LIABILITIES

₹ in Lakhs

| Particulars | As at 31 March, 2026 Audited | As at 31 March, 2025 Audited |
|---|------------------------------------|------------------------------------|
| ASSETS | | |
| Non-current assets | | |
| a) Property, plant and equipment | 951.93 | 497.88 |
| b) Financial assets | | |
| i) Investments | 12,751.93 | 11,835.25 |
| ii) Loans | 3,043.37 | 3,859.61 |
| iii) Other financial assets | 52.03 | 6.43 |
| c) Other non-current assets | - | - |
| | 16,799.26 | 16,199.17 |
| Current assets | | |
| a) Inventories | - | 1.96 |
| b) Financial assets | | |
| i) Trade receivables | 981.84 | 18.45 |
| ii) Cash and Cash equivalents | 658.88 | 104.17 |
| iii) Other Bank Balances | - | 0.31 |
| iv) Loans | - | - |
| v) Other financial assets | 16.82 | 0.65 |
| c) Current tax asset (Net) | 22.54 | 6.28 |
| d) Other current assets | 105.76 | 29.24 |
| | 1,785.84 | 161.06 |
| Total Assets | 18,585.10 | 16,360.23 |
| EQUITY AND LIABILITIES | | |
| EQUITY | | |
| a) Equity Share capital | 881.55 | 587.70 |
| b) Other equity | 16,611.10 | 14,888.25 |
| | 17,492.65 | 15,475.95 |
| LIABILITIES | | |
| Non-current liabilities | | |
| a) Financial liabilities | | |
| i) Borrowings | 234.81 | 213.44 |
| ii) Lease Liability | 276.61 | - |
| b) Deferred tax liabilities (Net) | 208.01 | 464.83 |
| | 719.43 | 678.27 |
| Current liabilities | | |
| a) Financial liabilities | | |
| i) Borrowings | 118.21 | 83.88 |
| ii) Lease Liability | 55.78 | - |
| ii) Trade and other payables | | |
| a) Dues of micro enterprises and small enterprises | - | - |
| b) Dues of creditors other than micro enterprises and small enterprises | - | - |
| iii) Other financial liabilities | - | 0.31 |
| b) Other current liabilities | 124.86 | 59.69 |
| c) Provisions | 74.17 | 62.13 |
| | 373.02 | 206.01 |
| Total Equity and liabilities | 18,585.10 | 16,360.23 |

Place : Kolkata

Date : 25.05.2026



For Nexome Capital Markets Limited

Kishor Shah
Kishor Shah

Managing Director
(DIN No. 00170502)

NEXOME CAPITAL MARKETS LIMITED

(Formerly SMIFS CAPITAL MARKETS LIMITED)

CIN NO. L74300WB1983PLC036342

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31st March, 2026

(₹ In Lakhs)

| | 31st March, 2026 | | 31st March, 2025 | |
|---|------------------|------------|------------------|----------|
| A. CASH FLOW FROM OPERATING ACTIVITIES | | | | |
| Net Profit after exceptional items and before Tax | | 1,567.48 | | 205.82 |
| Adjustment for | | | | |
| Depreciation | 183.69 | | 52.15 | |
| (Profit) / Loss on sale of Investments | (55.24) | | (12.84) | |
| Dividend on Investment | (1.82) | | (2.47) | |
| (Profit) / Loss on sale of Fixed Assets | (6.61) | | (94.05) | |
| Interest On Leased Liability | 20.98 | | - | |
| Financial Cost | 24.49 | | 8.45 | |
| *Revaluation in Financial Assets | (13.70) | | (21.49) | |
| Expected Credit Loss | 146.68 | | - | |
| Provision | 194.26 | | 58.53 | |
| Rent Paid under Lease Liabilities | (52.46) | | - | |
| Transaction cost of Right Issue | 22.42 | | - | |
| | | 462.69 | | (11.72) |
| <i>Operating profit before Working Capital change</i> | | 2,030.17 | | 194.10 |
| Adjustment for | | | | |
| Trade & Other Receivables | (482.49) | | (397.73) | |
| Inventories | 0.98 | | - | |
| Trade and Other Payables | 76.90 | | 7.24 | |
| | | (404.61) | | (390.49) |
| <i>Cash Generated from Operations</i> | | 1,625.56 | | (196.39) |
| Direct Tax paid | (509.78) | | (60.30) | |
| | | (509.78) | | (60.30) |
| <i>Net Cash Flow from Operating activity</i> | | 1,115.78 | | (256.69) |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| Purchase of Fixed Assets | (259.26) | | (403.34) | |
| Sale of Fixed Assets | 9.71 | | 135.17 | |
| Purchase of Investments | (7,356.50) | | (1,996.98) | |
| Sale of Investments | 4,830.19 | | 1,641.71 | |
| Dividend on Investment | 1.82 | | 2.47 | |
| <i>Net Cash flow from Investing Activities</i> | | (2,774.04) | | (620.97) |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| Interest paid | (24.49) | | (8.45) | |
| Transaction cost of Right Issue | (22.42) | | - | |
| Proceeds from borrowings | 55.69 | | 292.52 | |
| Proceeds from Right Issue on Equity Share | 2,203.88 | | - | |
| Proceeds from Preferential issue of Equity Share | - | | 186.88 | |
| Proceeds from issue of Equity Convertable warrants | - | | 307.20 | |
| <i>Net cash used in Financing Activities</i> | | 2,212.66 | | 778.15 |
| Net increase in Cash & Cash Equivalents | | 554.40 | | (99.51) |
| Opening Balance of Cash & Cash Equivalents | | 104.48 | | 203.99 |
| Closing Balance of Cash & Cash Equivalents | | 658.88 | | 104.48 |
| Components of Cash and Cash Equivalents | | | | |
| Cash on Hand | | 0.78 | | 3.16 |
| Balances with Banks | | 658.10 | | 101.32 |
| Total Cash and Cash Equivalents | | 658.88 | | 104.48 |



For Nexome Capital Markets Limited

Kishor Shah
Kishor Shah
Managing Director
(DIN No.00170502)

PLACE: KOLKATA
DATED: 25th May 2026



**S K AGRAWAL AND CO CHARTERED
ACCOUNTANTS LLP**

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FRN - 306033E/E300272

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Website : www.skagrwal.co.in
EMAIL : Info@skagrwal.co.in

Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the NEXOME Capital Markets Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To
The Board of Directors
NEXOME Capital Markets Limited**

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of **Nexome Capital Markets Limited** ("the Company"), for the quarter and year ended 31st March, 2026 ("the Statement"), 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 and based on the consideration of the reports of the other auditor on separate audited financial statements of the subsidiary, these Consolidated Financial Statements:

- Includes the results of the Holding Company and its two subsidiaries listed in Annexure 1.
- Is presented in accordance with the requirements of Regulation 33 of the listing regulations; and
- Gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, of the net profit and total comprehensive Loss and other financial information of the Company for the quarter and year ended 31st March, 2026.

Basis for Opinion

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

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

The Statement has been prepared on the basis of the audited consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the





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Statement that give a true and fair view of the net profit and other comprehensive Loss and other financial information of the Group, and the statement of assets and liabilities and the statement of cash flow 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. 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

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

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

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.





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- 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, 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 Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Emphasis of Matter

1. We draw attention to **Note No. 4** of the accompanying statement which states that the company has completed a rights issue of 29,38,500 fully paid-up equity shares of Rs. 10 each for cash at a





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price of Rs. 75 per rights equity share (including a premium of Rs. 65 per rights equity share) aggregating up to Rs. 2203.875 Lakhs. The rights issue proceeds aggregating Rs. 2,203.875 lakhs have been fully received and equity shares were allotted on 24th March, 2026.

- We draw attention to **Note No. 5** of the accompanying statement which states that the company had allotted during the previous year ended March 31, 2025 by way of preferential allotment of 19,20,000 warrants to a Promoter and Non- Promoters carrying a right to convert each Equity Convertible Warrant into Equity Shares of Rs. 10/- each at a premium of Rs. 54/- per share on or before 18 months from the date of allotment i.e. 25th October, 2024. The company had received an aggregate consideration of Rs. 3,07,20,000 towards minimum 25% of the total consideration of the Equity Convertible Warrants as on 31st March, 2025.

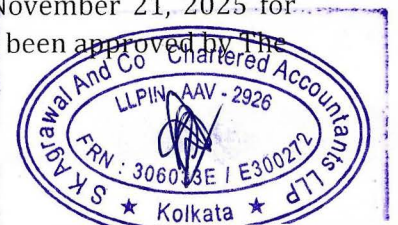
Subsequent to the reporting date i.e. 31st March, 2026, the Company has converted 19,20,000 Equity Convertible Warrants into 19,20,000 Equity Shares on 20th April, 2026 upon receipt of the balance 75% consideration aggregating to Rs. 9,21,60,000. The Equity Shares issued on conversion of Equity Convertible Warrants rank pari-passu with the existing Equity Shares of the Company.

- We draw attention to **Note No. 6** which pertains to a provision amounting to Rs 58.53 lacs deposited with City Civil Court-Bombay, Based on management assessment and legal advice obtained, recovery of the amount remains uncertain and accordingly the Company continues to carry the said provision.
- We draw attention to **Note No. 7** of the accompanying statement which states the company has carried out a comprehensive review of its loan and investment portfolio. During the quarter and year ended on 31st March, 2026, as a measure of prudence the Company has Recognised an ad-hoc provision @ 6% amounting to Rs. 194.26 Lakhs on balance Outstanding of loans and Advances.

Further, based on an independent valuer's report received by the Company, a fair valuation loss has been recognised on its investment portfolio during the quarter ending on 30th June, 2025.

While the necessary provisions have been recognised in the financial statements in accordance with prudent accounting practices, the Company remains committed to taking all appropriate steps to recover the outstanding loan amount.

- We draw attention to **Note No. 8** of the accompanying statement which states the company has incorporated a wholly owned subsidiary, Nexome Wealth Management Limited on July 22, 2025. The new subsidiary has been incorporated to engage in the business of providing corporate advisory, financial consultancy services, wealth management, investment advisory and project finance syndication services.
- We draw attention to **Note No. 10** of the accompanying statement which states that the company had filed an application with The Calcutta Stock Exchange Limited on November 21, 2025 for "Voluntary Delisting from The Calcutta Stock Exchange Limited" which has been approved by The





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Calcutta Stock Exchange Limited on January 09, 2026. Hence, the company is no more listed on The Calcutta Stock Exchange Limited.

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

Other Matters

The accompanying Statement includes the audited financial statements and other financial information, in respect of two of its subsidiaries, whose financial results/statements include total assets of Rs 496.84 lakhs as at March 31, 2026, total revenue of Rs 1.01 Lakhs and Rs 9.99 lakhs, total net loss after tax of Rs 47.47 lakhs and Rs 85.84 lakhs, total comprehensive loss of Rs. 45.10 lakhs and Rs 190.52 lakhs for the quarter and the year ended on that date respectively, and net cash inflow of Rs. 18.45 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 results 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 the paragraph above.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by Management.

The statement includes the results for the quarter ended 31st March, 2026 being the balancing figure between 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 subject to limited review by us, as required under the Listing Regulations.

For **S K Agrawal and Co Chartered Accountants LLP**
Chartered Accountants
Firm's Registration No.- 306033E/E300272

Vivek Agarwal
Partner
Membership Number: 301571
UDIN: **26301571NKCSVX4495**



Place: Kolkata
Date: 25th May, 2026



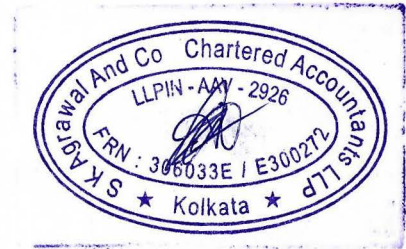
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Annexure 1 to Auditor's Report

| Name of the Entity | Relationship |
|----------------------------------|---|
| Nexome Capital Markets Limited | Holding Company |
| Nexome Capital Services Limited | Subsidiary of the Holding Company |
| Nexome Wealth Management Limited | Subsidiary of the Holding Company (with effect from July 22, 2025) |



NEXOME CAPITAL MARKETS LIMITED
(Formerly SMIFS CAPITAL MARKETS LIMITED)

Regd. Office: "Vaibhav" (4F), 4, Lee Road,
Kolkata - 700 020

CIN No: L74300WB1983PLC036342

Tel No: 033-2290-7400/7401/7402

E Mail ID: ncml@nexomegroup.com, Website: www.nexomecap.com

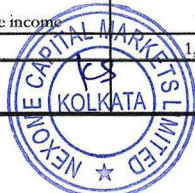
STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(₹ In Lakhs)

| SI. No | Particulars | 3 months ended | Preceding 3 months ended | Corresponding 3 months ended in the previous year | Year ended | Previous accounting year ended |
|--------|---|-------------------------|---------------------------|---|-------------------------|--------------------------------|
| | | 31.03.2026 (Audited) | 31.12.2025 (Unaudited) | 31.03.2025 (Audited) | 31.03.2026 (Audited) | 31.03.2025 (Audited) |
| 1 | a) Net Sales/Income from Operations | 2,191.26 | 111.67 | 985.94 | 4,804.65 | 3,939.53 |
| | b) Other Income | 78.98 | 61.92 | 137.54 | 291.94 | 501.49 |
| | Total Income | 2,270.24 | 173.59 | 1,123.48 | 5,096.59 | 4,441.02 |
| 2 | Expenditure | | | | | |
| | a) Cost of materials consumed | - | - | - | - | - |
| | b) Purchases of stock - in - trade | 41.86 | 23.50 | 916.64 | 317.58 | 3,653.82 |
| | c) (Increase) / decrease in stock in trade | 0.38 | - | - | 0.98 | - |
| | d) Employee benefits expense | 131.09 | 126.14 | 94.15 | 500.15 | 339.11 |
| | e) Finance Cost | 14.67 | 15.52 | 4.49 | 45.66 | 8.79 |
| | f) Depreciation and amortisation expense | 70.38 | 64.14 | 17.79 | 185.07 | 54.17 |
| | g) Other Expenses | 539.26 | 72.04 | 32.91 | 2,371.29 | 122.43 |
| | Total Expenses | 797.64 | 301.34 | 1,065.98 | 3,420.73 | 4,178.32 |
| 3 | Profit(+)/Loss(-) for the period before exceptional items and tax (1-2) | 1,472.59 | (127.75) | 57.50 | 1,675.86 | 262.70 |
| 4 | Exceptional items | 194.26 | - | - | 194.26 | 58.53 |
| 5 | Profit(+)/Loss(-) before tax (3-4) | 1,278.34 | (127.75) | 57.50 | 1,481.60 | 204.17 |
| 6 | Tax Expense | | | | | |
| | - Current | 61.53 | (22.25) | (3.42) | 493.53 | 44.12 |
| | - Income Tax of Earlier Years | - | - | (0.44) | - | (0.60) |
| | - Deferred Tax | 272.11 | (5.48) | 30.62 | (83.22) | 44.00 |
| 7 | Net Profit(+)/Loss(-) after tax (5-6) | 944.70 | (100.02) | 30.74 | 1,071.29 | 116.65 |
| 8 | Other Comprehensive Income | | | | | |
| A | (i) Items that will not be reclassified to profit or loss | | | | | |
| | Remeasurement of net defined benefit liability | (3.21) | (0.21) | (9.01) | (3.21) | (9.01) |
| | Equity instruments through other comprehensive income, net of tax | (1,094.86) | (297.20) | (1,453.58) | (1,445.78) | 1,917.65 |
| B | (ii) Items that will be reclassified to profit or loss | | | | | |
| | Fair value changes on investments | - | - | - | - | - |
| | Total other comprehensive income, net of tax | (1,098.07) | (297.41) | (1,462.59) | (1,448.99) | 1,908.64 |
| 9 | Total comprehensive income for the period (7+8) | (153.37) | (397.43) | (1,431.85) | (377.70) | 2,025.29 |
| 10 | Paid-up Equity Share Capital (Face Value Rs.10/- per share) | 881.55 | 587.70 | 587.70 | 881.55 | 587.70 |
| 11 | Others Equity | | | | 16,328.60 | 14,796.27 |
| 12 | Earnings Per Share (EPS) (not annualised) | | | | | |
| | a) Basic EPS (₹) | 15.39 | (1.70) | 0.52 | 18.03 | 2.04 |
| | b) Diluted EPS (₹) | 14.27 | (1.57) | 0.48 | 16.68 | 1.97 |

| SI. No | Particulars | 3 months ended | Preceding 3 months ended | Corresponding 3 months ended in the previous year | Year ended | Previous accounting year ended |
|--------|---|-------------------------|---------------------------|---|-------------------------|--------------------------------|
| | | 31.03.2026 (Audited) | 31.12.2025 (Unaudited) | 31.03.2025 (Audited) | 31.03.2026 (Audited) | 31.03.2025 (Audited) |
| 1 | Segment Revenue | | | | | |
| | a) Capital Market Operations | 42.19 | 23.68 | 924.14 | 321.03 | 3,685.63 |
| | b) Investment Banking Operations | 2,149.07 | 87.99 | 61.81 | 4,483.61 | 253.90 |
| | c) Unallocated | 78.98 | 61.92 | 137.54 | 291.95 | 501.49 |
| | Total | 2,270.24 | 173.59 | 1,123.49 | 5,096.59 | 4,441.02 |
| | Less: Inter Segment Revenue | - | - | - | - | - |
| | Net Sales / Income from Operations | 2,270.24 | 173.59 | 1,123.49 | 5,096.59 | 4,441.02 |
| 2 | Segment Results Profit / (Loss) before tax & interest from each segment | | | | | |
| | a) Capital Market Operations | (0.05) | 0.18 | 7.50 | 2.47 | 31.81 |
| | b) Investment Banking Operations | 2,149.07 | 87.99 | 61.81 | 4,483.61 | 253.90 |
| | c) Unallocated | 78.98 | 61.92 | 137.54 | 291.95 | 501.49 |
| | Total | 2,227.99 | 150.09 | 206.86 | 4,778.03 | 787.20 |
| | Less : i) Interest | 14.67 | 15.52 | 4.49 | 45.66 | 8.79 |
| | ii) Other un-allocable expenditure net of un-allocable income | 740.73 | 262.32 | 144.86 | 3,056.51 | 515.71 |
| | Total Profit before Tax and exceptional Items | 1,472.59 | (127.75) | 57.50 | 1,675.86 | 262.70 |
| 3 | Capital Employed (Segment Assets - Segment Liabilities) | | | | | |
| | | | | | | |

(Refer Note No. 2)



Notes :

- 1 The Consolidated financial results includes the result of the Company and its two subsidiaries. The results for the quarter and year ended 31st March,2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 25th May, 2026. The statutory auditors have carried out audit of above results.
- 2 Property, plant and equipment used in the Company's operations or liabilities contracted have not been identified with any of the reportable segments, as the property, plant and equipment are used interchangeably between segments. Segment assets and segment liabilities have not been identified to any of the reportable segments, since the assets are used interchangeably between segments and the liabilities are contracted at the entity level. Accordingly, no disclosure relating to segment assets and liabilities has been presented.
- 3 The figures for the quarter ended March 31, 2026 are balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published year-to-date figures upto the third quarter ended December 31, 2025.
- 4 During the quarter ended 31st March 2026, the Company successfully completed a rights issue of 29,38,500 fully paid up Equity Shares of face value of Rs. 10 each for cash at a price of Rs. 75 per rights equity share (including a premium of Rs. 65 per rights equity share) aggregating up to Rs. 2203.875 Lakhs. These equity shares were allotted on 24th March 2026.
- 5 The company had allotted by way of Preferential Allotment 2,92,000 Equity Shares of Rs 10/- each at a premium of Rs 54/- each to a Non-Promoter and 19,20,000 Equity Convertible Warrants to a Promoter and Non-Promoters carrying a right to convert each Equity Convertible Warrant into Equity Shares of Rs. 10/- each at a premium of Rs. 54/- per share on or before 18 months from the date of allotment i.e. 25th October, 2024. The company had received an aggregate consideration of Rs. 3,07,20,000 towards 25% of the total consideration of the Equity Convertible Warrants as on 31st March,2025. Subsequent to the reporting date i.e. 31st March,2026, the Company has converted 19,20,000 Equity Convertible Warrants into 19,20,000 Equity Shares on 20th April, 2026 upon receipt of the balance 75% consideration aggregating to Rs. 9,21,60,000. The Equity Shares issued on conversion of Equity Convertible Warrants rank pari-passu with the existing Equity Shares of the Company.
- 6 Exceptional item for the year ended 31.03.2025 pertains to provision of an old outstanding amount of Rs.58.53 Lacs deposited with City Civil Court-Bombay where there is remote chance of recovery and the matter is sub judice from a very long time
- 7 The Company has carried out a comprehensive review of its loans and investments portfolio. During the quarter and year ended on 31st March,2026, as a measure of prudence, the Company has made an ad hoc provision @ 6% amounting to Rs.194.26 lakhs on the outstanding balances of Loans and Advances as on 31.03.2026. The Company has also written off a loan amount of Rs 1303.98 lakhs as bad debt, which was provided in earlier quarters, based on an arbitration order dated 25th March 2026. Further the Company, based on a valuation report received, has recognised a fair valuation loss on its investment portfolio during the quarter ending on 30th June, 2025. The Company has recognised the above provisions in the financial statements in accordance with prudent accounting practices and the Company remains committed to taking all appropriate steps to recover the outstanding loan amount.
- 8 During the quarter ended on September 30, 2025, the Company has incorporated a wholly owned subsidiary company, Nexome Wealth Management Limited, on July 22, 2025. The new subsidiary company has been incorporated to engage in the business of providing corporate advisory, financial consultancy services, wealth management, investment advisory and project finance syndication services.
- 9 The Government of India has notified the four Labour Codes, namely the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020, which are intended to subsume and replace various existing labour laws. While the Acts have been notified, the detailed rules, procedures, and state-specific implementations under the aforesaid Labour Codes are yet to be notified and/or made effective. In view of the same, the Company has evaluated the potential impact of the Labour Codes on its financial statements, including implications on employee-related costs, social security contributions, gratuity, provident fund, and other employee benefit obligations and there is no major impact of the same on the Company.
- 10 The Company had filed an application with The Calcutta Stock Exchange Limited on November 21, 2025 for "Voluntary Delisting from The Calcutta Stock Exchange Limited" which has been approved by The Calcutta Stock Exchange Limited vide its letter No. Ref. No. CSE/LD/DL/ 17072/2026, dated January 09, 2026. Hence the company is no more listed on the Calcutta Stock Exchange Limited.
- 11 The Board of Directors has recommended a dividend of Rs. 1.50/- per fully paid up equity share of Rs. 10 each for the financial year ended March 31, 2026, subject to approval of shareholders at the ensuing Annual General Meeting.
- 12 Previous period's figures have been re-arranged / re-grouped wherever necessary.



CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

₹ in Lakhs

| Particulars | Consolidated As at 31 March, 2026 Audited | Consolidated As at 31 March, 2025 Audited |
|---|--|---|
| ASSETS | | |
| Non-current assets | | |
| a) Property, plant and equipment | 954.96 | 502.29 |
| b) Financial assets | | |
| i) Investments | 12,303.30 | 11,641.45 |
| ii) Loans | 3,043.37 | 3,859.61 |
| iii) Other financial assets | 52.71 | 7.01 |
| c) Other non-current assets | - | - |
| | 16,354.34 | 16,010.36 |
| Current assets | | |
| a) Inventories | - | 1.96 |
| b) Financial assets | | |
| i) Trade receivables | 985.79 | 28.26 |
| ii) Cash and Cash equivalents | 682.47 | 109.31 |
| iii) Other Bank Balances | - | 0.31 |
| iv) Other financial assets | 119.74 | 69.45 |
| c) Current tax asset (Net) | 22.99 | 8.12 |
| d) Other current assets | 111.93 | 35.22 |
| | 1,922.92 | 252.63 |
| Total Assets | 18,277.26 | 16,262.99 |
| EQUITY AND LIABILITIES | | |
| EQUITY | | |
| a) Equity Share capital | 881.55 | 587.70 |
| b) Other equity | 16,328.60 | 14,796.27 |
| | 17,210.15 | 15,383.97 |
| LIABILITIES | | |
| Non-current liabilities | | |
| a) Financial liabilities | | |
| i) Borrowings | 234.81 | 214.55 |
| ii) Lease Liability | 276.61 | - |
| b) Deferred tax liabilities (Net) | 178.34 | 453.57 |
| c) Other non-current liabilities | - | - |
| | 689.76 | 668.12 |
| Current liabilities | | |
| a) Financial liabilities | | |
| i) Borrowings | 119.32 | 85.65 |
| ii) Lease Liability | 55.78 | - |
| iii) Trade and other payables | | |
| a) Dues of micro enterprises and small enterprises | - | - |
| b) Dues of creditors other than micro enterprises and small enterprises | - | - |
| iv) Other financial liabilities | - | 0.31 |
| c) Other current liabilities | 127.22 | 61.73 |
| d) Provisions | 75.03 | 63.21 |
| | 377.35 | 210.90 |
| Total Equity and liabilities | 18,277.26 | 16,262.99 |

Place : Kolkata
Date : 25.05.2026



For Nexome Capital Markets Limited

Kishor Shah

Kishor Shah
Managing Director
(DIN No. 00170502)

NEXOME CAPITAL MARKETS LIMITED

(Formerly SMIFS CAPITAL MARKETS LIMITED)

CIN NO. L74300WB1983PLC036342

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31st MARCH, 2026

(₹ In Lakhs)

| | 31st March, 2026 | | 31st March, 2025 | |
|---|------------------|------------|------------------|----------|
| A. CASH FLOW FROM OPERATING ACTIVITIES | | | | |
| Net Profit after exceptional items and before Tax | | 1,481.60 | | 204.17 |
| Adjustment for | | | | |
| Depreciation | 185.07 | | 54.16 | |
| (Profit) / Loss on sale of Investments | (25.34) | | (12.84) | |
| Dividend on Investment | (1.83) | | (2.47) | |
| (Profit) / Loss on sale of Fixed Assets | (6.61) | | (94.05) | |
| Interest On Leased Liability | 20.98 | | | |
| Financial Cost | 24.68 | | 8.80 | |
| 'Revaluation in Financial Assets | (13.70) | | (21.49) | |
| Expected Credit Loss | 146.68 | | - | |
| 'Provision | 194.26 | | 58.53 | |
| Rent Paid under Lease Liabilities | (52.46) | | | |
| Transaction cost of Right Issue | 22.42 | | - | |
| | | 494.15 | | (9.36) |
| <i>Operating profit before Working Capital change</i> | | 1,975.75 | | 194.81 |
| Adjustment for | | | | |
| Trade & Other Receivables | (510.81) | | (397.16) | |
| Inventories | 0.98 | | - | |
| Trade and Other Payables | 77.00 | | 7.46 | |
| | | (432.83) | | (389.70) |
| <i>Cash Generated from Operations</i> | | 1,542.92 | | (194.89) |
| Direct Tax paid | (508.39) | | (60.63) | |
| | | (508.39) | | (60.63) |
| <i>Net Cash Flow from Operating activity</i> | | 1,034.53 | | (255.52) |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| Purchase of Fixed Assets | (259.26) | | (403.34) | |
| Sale of Fixed Assets | 9.71 | | 135.17 | |
| Purchase of Investments | (7,354.85) | | (1,996.98) | |
| Sale of Investments | 4,930.19 | | 1,641.71 | |
| Dividend on Investment | 1.83 | | 2.47 | |
| <i>Net Cash flow from Investing Activities</i> | | (2,672.38) | | (620.97) |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| Interest paid | (24.68) | | (8.80) | |
| Transaction cost of Right Issue | (22.42) | | - | |
| Proceeds from borrowings | 53.92 | | 290.90 | |
| Proceeds from Right Issue on Equity Share | 2,203.87 | | | |
| Proceeds from Preferential issue of Equity Share | - | | 186.88 | |
| Proceeds from issue of Equity Convertable warrants | - | | 307.20 | |
| <i>Net cash used in Financing Activities</i> | | 2,210.69 | | 776.18 |
| Net increase in Cash & Cash Equivalents | | 572.84 | | (100.31) |
| Opening Balance of Cash & Cash Equivalents | | 109.63 | | 209.94 |
| Closing Balance of Cash & Cash Equivalents | | 682.47 | | 109.63 |
| Components of Cash and Cash Equivalents | | | | |
| Cash on Hand | | 1.31 | | 3.52 |
| Balances with Banks | | 681.16 | | 106.11 |
| Total Cash and Cash Equivalents | | 682.47 | | 109.63 |



For Nexome Capital Markets Limited

Kishor Shah

Kishor Shah
Managing Director
(DIN No.00170502)

PLACE: KOLKATA
DATED: 25th May 2026